



D
04/23/2024

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

Board of Education Minutes
April 9, 2024

Regular Meeting
Board of Education
5:30 p.m.

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

The April 9 regular meeting was called to order by the president, Pam Costa. The board meeting was held in person and was also livestreamed on the district website.

Roll Call

Present:
Pam Costa, president
Saul Hernandez, vice president
Ben Avey, clerk
Paula Villescaz, member
Tanya Kravchuk, member
Manuel Perez, member
Zima Creason, member

Announcement of Closed Session Topics/Closed Session Visitor Comments (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 consider student expulsions in four cases (Education Code section 48918[f]) and to discuss collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, 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).

Reconvene Open Session/Pledge of Allegiance (C)

At 6:30 p.m., the meeting was called back to order by the president, Pam Costa. Four members of the Casa Roble Fundamental High School Air Force Jr. ROTC led the group in the Pledge of Allegiance.

Minutes Approved (D)

It was moved by Ms. Creason, seconded by Ms. Villescaz, that the minutes of the March 19 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Recognition: California School Bus Driver's Appreciation Day (E-1a)

It was moved by Ms. Creason, seconded by Ms. Kravchuk, to adopt Resolution No. A-437 proclaiming April 23 as California School Bus Driver's Appreciation Day. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

High School Student Council Reports (E-2)

High School Student Council representatives Allyson Dyke and Emmy Moran from Del Campo High School and Heidi Martinez Zacarias and Kelle Lamar Dawson from Mesa Verde High School updated the board on the goals, activities and achievements at their respective schools.

Staff Reports (E-3)

Assistant Superintendent of Human Resources Rebecca Toto, Ed.D., provided an update on the district's recruitment efforts, which included a certificated job fair last weekend.

Closed Session/Expulsion Actions (E-7)

Mr. Avey reported that the board voted unanimously to accept as written one stipulated expulsion in case number M-29 and one stipulated suspended expulsion in case number S-35. The board also voted 6-1 to accept a hearing panel's recommendation of one expulsion in case number S-28 and voted 6-0-1 to accept as written one stipulated expulsion in case number S-34.

Visitor Comments (F)

Sherry Skelly Griffith shared information about the upcoming Fair Oaks Chicken Run fundraiser, benefiting the San Juan Education Foundation.

Bernadette Smith, chair of the American Indian Education Program Parent Advisory Committee, requested that land acknowledgements be incorporated into high school graduation ceremonies.

Martin Ross expressed appreciation for the district's bus drivers.

Consent Calendar Approved (G-1/G-7)

It was moved by Mr. Perez, seconded by Mr. Hernandez, that the consent calendar items G-1 through G-7 be approved. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Personnel (G-1)

Appointments, leaves of absence, separations and job description/salary range change – approved as submitted.

Purchasing Report (G-2)

Change orders, construction and public works bids/contracts, piggyback contracts and zero dollar contracts – approved as submitted.

Business/Financial Report (G-3)

Notices of Completion – approved as submitted.

Gifts (G-4)

Acceptance of gift to Bella Vista High School.

Surplus Property Report (G-5)

Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

Short-Term LCAP Analyst Position (G-6)

Approval of a short-term Local Control and Accountability Plan (LCAP) Analyst position from 04/10/2024 until 07/05/2024.

Extension of Short-Term Nutrition Services Supervisor III Position (G-7)

Approval to extend the short-term Nutrition Services Supervisor III position in Nutrition Services until 05/07/2024.

Universal Prekindergarten Update (I-1)

Assistant Superintendent of Elementary Education and Programs Amberlee Townsend-Snider and Director of Elementary/K-8 Cassandra Bennett Porter gave a presentation on the current progress for Universal Prekindergarten (UPK) in alignment with state legislation. Ms. Townsend-Snider presented the five focus areas for planning: vision and coherence; community engagement and partnerships; workforce recruitment and professional learning; curriculum, instruction and assessment; and facilities, services and operations. Ms. Bennett Porter elaborated on the five focus areas, reported on the progress that has been made in each area, and discussed new opportunities.

Ms. Creason expressed concerns with the limitations of the legislation and funding. Ms. Townsend-Snider spoke about the braiding of funds using the ongoing ELO-P funds. Executive Director of Labor Relations and Government Affairs Daniel Thigpen shared that the district continues to have ongoing conversations with other districts across the state about the successes and challenges of implementing the legislation. Mr. Avey praised the TK program and made comments related to the credentialing challenges, the implementation schedule and an opportunity to revisit enrollment procedures. Mr. Hernandez commended LeGette Elementary School on its TK/Kindergarten model. Ms. Costa made comments about the credential requirements and playgrounds, expressing excitement about the rollout taking place. Ms. Bennett Porter noted that future TK programs will be added as space and enrollment allow.

Choices Charter School On-going Salary Schedule Adjustment (I-2)

Director of Admissions and Family Services Brian Ginter presented the item for discussion. There being no questions from the board, action was scheduled for April 23.

2024 Level I Developer Fee Justification Study (I-3)

Chief Operations Officer Frank Camarda gave a presentation and explained that SchoolWorks Inc. was retained by the district to prepare a Developer Fee Justification Study which identified that the district met the nexus tests necessary to levy the current State of California maximum developer fee rates. Board members made comments.

It was moved by Ms. Villescaz, seconded by Mr. Avey, to adopt Resolution No. 4125 accepting the 2024 Level I Developer Fee Justification Study. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Public Hearing: Increase in District's Statutory Developer Fees (I-4)

Mr. Camarda presented a proposal for an increase in the district's statutory developer fees. Mr. Camarda explained that SchoolWorks Inc. was retained by the district to prepare a Developer Fee Justification Study which identified that the district met the nexus tests necessary to levy the current State of California maximum developer fee rates of \$5.17 per square foot on residential development; \$0.84 per square foot on commercial/industrial development; and \$0.05 per square foot for rental self-storage. Ms. Costa declared the increase in statutory developer fees a public hearing and invited the public to speak. There being no comments or questions from the public, Ms. Costa declared the public hearing closed. Ms. Kravchuk asked questions about the developer fees, which Mr. Camarda addressed.

It was moved by Ms. Creason, seconded by Ms. Villescaz, to adopt Resolution No. 4126 updating the district's statutory developer fees pursuant to Education Code section 17620 and declaring the change in fees as exempt from the provisions of California Environmental Quality Act (CEQA). MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].100

Non-Permitted Use of Facilities (I-5)

Mr. Camarda gave a presentation regarding the non-permitted facilities use, specifically addressing the potential opening of high school tracks and fields for non-permitted use. Mr. Camarda provided historical background, sharing information about the former decentralized facility use management process, previous work of the Facilities Committee, previous discussions and actions by the Board of Education, implementation of a centralized facility use program, revenue and expenditures, comparison to surrounding school districts, and legal and claim exposure. Lozano Smith Attorney Junaid Halani spoke about the Civic Center Act, protection of public facilities and risk exposure.

Public Comments:

Greg Snyder, principal of Del Campo High School, provided comments on behalf of the comprehensive high school principals and athletic directors, noting that the schools oppose the non-permitted use of facilities.

Nick Bloise, chief operating officer of the Sacramento Taxpayers Association, expressed opposition to the non-permitted use of facilities, noting the additional time and money involved.

Jay Martinez expressed his concerns regarding the safety.

Frank Cockrell made comments related to the Facilities Committee recommendation and provided suggestions for community use of facilities.

Alluria Smith, a coach at Mira Loma High School, expressed opposition to allowing the non-permitted use of high school tracks and fields.

Matt Costa, a coach at Del Campo and Mesa Verde High Schools, expressed opposition to allowing the non-permitted use of high school tracks and fields.

Lindsey McDermid expressed support for shared use of school facilities and commented on student wellness.

Board members posed questions and took part in a lengthy discussion on the topic. Mr. Perez shared his experiences as a parks volunteer, noting that a change in policy could create an unsafe environment for students and additional work for staff. Mr. Avey said that the district's permitted use process works for organized activities, sharing that he sees an opportunity to create space for student use outside that process. Chief of Staff Trent Allen shared additional information regarding the reported vandalism losses. Mr. Avey referenced Folsom-Cordova Unified School District's board policy 1000 and asked clarifying questions regarding the Use of Facilities Handbook and the Facilities Committee recommendation, which Mr. Camarda addressed. Ms. Creason made comments regarding the community use of tracks and fields, student access to facilities and the function of the Facilities Committee. Ms. Villescaz spoke about the vandalism information and expressed support for the current permitted use of facilities process. Mr. Hernandez thanked the Facilities Committee for its work, and he spoke about risk versus benefit. Ms. Kravchuk inquired about the proximity of school sites to parks or nature spaces, she noted that an overwhelming number of site administrators that she has talked to feel that the non-permitted use of schools is too risky, and she also spoke about student wellness and the need to be good stewards of taxpayer dollars. Ms. Costa shared her experiences cleaning up campuses as a former principal, and she spoke about community use of parks for outdoor sports, risk versus benefit and the work of the Facilities Committee. Mr. Avey suggested further exploration of Folsom-Cordova Unified School District's policy on community use of fields, while other board members indicated a preference to suspend consideration of the item. After further board discussion, the board gave direction to Superintendent Bassanelli to not proceed with the exploration of the non-permitted use of facilities, but to explore ways to advocate for space in different ways and to strengthen relationships with district committees.

The board recessed from 9:22 p.m. – 9:30 p.m.

Board Governance Handbook (I-6)

Mr. Allen presented proposed edits to the Board Governance Handbook for discussion. Ms. Kravchuk inquired about the equity wording, which Mr. Allen addressed. Action was scheduled for April 23.

Williams Complaint Report (I-7)

Mr. Allen presented the item explaining 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. Mr. Allen stated that, during the time period from January through March 2024, there were no Williams-type complaints filed.

Employment Contract Amendment (I-8)

It was moved by Mr. Perez, seconded by Mr. Hernandez, to approve the employment contract for Interim Deputy Superintendent of Schools and Student Support Amy Slavensky. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Proposed Board Meeting Dates for 2024-2025 (I-9)

It was moved by Ms. Villescaz, seconded by Ms. Kravchuk, to approve the 2024-2025 board meeting dates as presented. MOTION CARRIED UNANIMOUSLY [Costa, Hernandez, Avey, Villescaz, Kravchuk, Perez, Creason].

Board Reports (J)

Ms. Kravchuk reported that she attended the Special Education Community Advisory Committee (CAC) meeting, and she encouraged attendance at the You Light the Way event tomorrow night.

Ms. Creason reported that she attended several school site visits, San Juan Sings, the District English Learner Advisory Committee (DELAC) meeting and the San Juan Education Foundation (SJEF) meeting.

Mr. Avey reported that he attended the Bella Vista High School and Carnegie Middle School band concert, noting the collaboration between the two schools.

Ms. Costa reported that she attended the career technical education visit at Rio Americano High School with Health and Human Services Secretary Xavier Becerra and U.S. Representative Ami Bera, where the medical assistant pathway was showcased. Additionally, Ms. Costa shared that she was able to visit the robotics and jazz band programs while she was at

Rio Americano. Lastly, Ms. Costa also reported that she, along with Ms. Kravchuk, attended the teacher of the year nominee reception.

Future Agenda (K)

Ms. Creason requested that an item regarding land acknowledgements be added to the future agenda, which received support from a majority of the board.

Adjournment (L)

At 9:46 p.m., there being no further business, the regular meeting was adjourned.

Pam Costa, Board President

Melissa Bassanelli, Secretary

Approved: _____
:sc

DRAFT

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

AGENDA ITEM

E-1(a)

MEETING DATE:

04/23/2024

SUBJECT: California Day of the Teacher

CHECK ONE:

For Discussion:

For Action

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Human Resources

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. A-438 proclaiming May 8, 2024, as the California Day of the Teacher.

RATIONALE/BACKGROUND:

Annually, our district recognizes teachers for their dedication and outstanding work performed on behalf of the students. California Day of the Teacher is celebrated in May in accordance with California Legislation and Education Code.

San Juan Unified School District teachers inspire, encourage, and nurture students in our early childhood education program, elementary/K8 schools, secondary schools and adult education programs. San Juan Unified School District teachers touch the lives of students, of families, and of entire communities.

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

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: Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources 

APPROVED BY: Melissa Bassanelli, Superintendent of Schools 

**SAN JUAN UNIFIED SCHOOL DISTRICT
3738 Walnut Avenue, Carmichael, CA 95608**

Resolution No. A-438

**DAY OF THE TEACHER
May 8, 2024**

WHEREAS, the State of California recognizes May 8, 2024, as the California Day of the Teacher because teachers work to open children's minds to ideas, knowledge and dreams; and

WHEREAS, children are our future and teachers help foster the best in children and are an important part of the San Juan Unified School District team working to help all children achieve academic success and reach the instructional goals of the district; and

WHEREAS, research reflects that a high quality classroom teacher is one of the most significant factors in increasing student achievement; and

WHEREAS, the teachers of San Juan Unified School District inspire, encourage and nurture students in the district's early childhood education program, elementary school, middle school, high school and adult education programs; and

WHEREAS, San Juan's outstanding teachers fill many roles, as listeners, explorers, role models, motivators and mentors while demonstrating dedication, professionalism, hard work, and exemplary service on behalf of students and the community.

NOW, THEREFORE, BE IT RESOLVED, that the San Juan Unified School District Board of Education hereby proudly proclaims May 8, 2024, as California Day of the Teacher, to be celebrated by our district and our community in honor of teachers.

Attested to this

23rd day of April, 2024

Melissa Bassanelli
Superintendent of Schools

Pam Costa, President

Saul Hernandez, Vice President

Ben Avey, Clerk

Paula Villescaz, Member

Tanya Kravchuk, Member

Manuel Perez, Member

Zima Creason, Member

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

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

AGENDA ITEM: E-1(b)

MEETING DATE: 04/23/2024

SUBJECT: National Nurses Week and National School Nurse Day

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Student Support Services

ACTION REQUESTED:

The superintendent is recommending the board adopt Resolution No. A-439 proclaiming the week of May 6-12, 2024, as National Nurses Week and May 8, 2024, as National School Nurse Day.

RATIONALE/BACKGROUND:

Each year the district acknowledges National Nurses Week and recognizes district school nurses and health services staff for their dedication and outstanding work performed on behalf of San Juan Unified School District students. San Juan Unified's credentialed school nurses, licensed vocational nurses and health clerks support the district's Strategic Plan by taking a leadership role in a coordinated school health system, delivering health services to children, striving to eliminate health disparities and barriers to good health and by supporting academic success for all students.

ATTACHMENT(S):

A: Resolution No. A-439

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

FISCAL IMPACT:

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

LCAP/STRATEGIC PLAN:

Goal: 2 Focus: 3, 4

Action: N/A

Strategic Plan: 1, 2

PREPARED BY: Sandra Butorac, Interim Director, Student Support Services

APPROVED BY: Debra Calvin, Ed.D., Associate Superintendent, Educational Services *DC*
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support *ALS*
Melissa Bassanelli, Superintendent of Schools *MBS*



**SAN JUAN UNIFIED SCHOOL DISTRICT
RESOLUTION NO. A-439**

**NATIONAL NURSES WEEK AND NATIONAL SCHOOL NURSE DAY
May 6 - 12, 2024**

WHEREAS, children are our most valuable resource and we must take whatever steps necessary to ensure their good health; and

WHEREAS, healthy children learn better, and the State of California has encouraged schools to help families ensure that their children are healthy, ready and able to be taught; and

WHEREAS, in addition to providing for students' immediate health needs, school nurses are continually working to promote healthy lifestyles and educate students about steps they can take to protect and strengthen their physical and emotional well-being; and

WHEREAS, credentialed school nurses are pivotal members of a coordinated school health system, delivering health services to children, eliminating health disparities and barriers and supporting academic success for all children; and

WHEREAS, the San Juan Unified School District Board of Education continues to have a vision for lifelong learners who are prepared in every way to participate in shaping the future; now, therefore.

BE IT RESOLVED that the San Juan Unified School District Board of Education does hereby acknowledge May 6 - 12, 2024, as National Nurses Week and May 8, 2024, as National School Nurse Day in recognition of the dedicated school nurse professionals and the outstanding work they perform on behalf of the district's children.

DISTRICTS WHEREOF, we the members of the Governing Board of the San Juan Unified School District, of Sacramento County have signed this resolution on this 23rd day of April 2024.

Attested to this 23rd day of April 2024

Pam Costa, President

Melissa Bassanelli, Superintendent of Schools

Saul Hernandez, Vice President

Ben Avey, Clerk

Paula Villescaz, Member

Tanya Kravchuk, Member

Manuel Perez, Member

Zima Creason, Member

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

APPROVED:

RT YMB

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	1
Separations	
Management	1
Certificated	2
Classified	2
Pre-Retirement Reduced Workload	2
Reassignments/Change in Work Year	
Errata	
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 April 23, 2024 Board Meeting

1. APPOINTMENTS

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Owens, Merinda	Prob	Tch-Grad 7/8	Sierra Oaks	04/08/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Centeno, Brenda	Prob	Nutrition Services Worker II	Carmichael	04/09/24
New Hire	Chavez, Gina	Prob	School Playground Rec Aide	Cowan	04/11/24
New Hire	Collins, Damaya	Prob	School Playground Rec Aide	Greer I	04/01/24
New Hire	Daley, David	Prob	School Playground Rec Aide	Cameron Ranch	04/15/24
New Hire	Dayringer, Debbie	Prob	Instructional Assistant I	Gold River	04/09/24
New Hire	Diaz, Ruben	Prob	Inst Asst/Bil-Spanish	Katherine Johnson	04/01/24
New Hire	Dore, Marc Rommel	Prob	Tech Support Specialist II	Technology Services	04/08/24
New Hire	Garcia, Carlos	Prob	Sch/Com Intrv Sp I	Pupil Personnel Services	04/08/24
New Hire	Graves, Tyla	Prob	Nutrition Services Worker I	Greer	04/23/24
New Hire	Gutierrez, Alejandro	Prob	Warehouse/Delivery	Business Support Services	04/01/24
New Hire	Owen, Travis	Prob	Instructional Assistant III	Barrett	04/04/24
New Hire	Perez, Leticia	Prob	School Playground Rec Aide	Twin Lakes	04/11/24
New Hire	Roberts, Stephanie	Prob	Nutrition Services Worker II	Nutrition Services	04/02/24
Rehire	Albayati, Dalya	Prob	Instructional Assistant II	Dyer-Kelly	04/05/24
Rehire	Erends-Harrell, Kelly	Prob	High School Secretary II	Mesa Verde	04/01/24
Rehire	Naseri, Maryam	Prob	Instructional Assistant I	Carmichael	04/09/24
Rehire	Navasero, Nicholas	Perm	Instructional Assistant III	Kingswood	04/05/24
Rehire	Olson, Anita	Prob	Nutrition Services Worker I	Oakview	04/08/24
Rehire	Washington, Otis	Prob	College & Career Technician	San Juan	04/05/24
Rehire	Zuniga, Victor	Prob	Custodian	Greer	04/01/24

2. LEAVES OF ABSENCE

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Borghese, Emily	Prob	Psychologist	Psych Services - Kenneth	03/11/24 06/30/24
Paid	Comeaux, Belinda	Prob	School Social Worker	Lsc Region 1 @ Arcade	03/12/24 06/04/24
Paid	Englehart, Rebecca	Perm	Tch-English Language Dev	Mariemont	03/14/24 06/30/24
Paid	Fosselman, Emily	Perm	Tch-Grad 7/8	Arden	03/11/24 06/05/24
Paid	Galben, Veronica	Perm	Teacher Gr 6 M/S	Sylvan	03/11/24 06/30/24
Paid	Hall, Jessica	Prob	Teacher Grade 3	Arlington Heights	03/18/24 06/05/24
Paid	Hustead, Jennifer	Perm	Tch-Elem Specialist-PE	Teaching And Learning	01/20/24 04/19/24
Paid	Menconi, Lisa	Perm	Teacher Grade 1	Schweitzer	03/12/24 06/04/24
Paid	Rioux, Natalie	Perm	Teacher Consulting	Center For Teacher Support	03/11/24 05/30/24
Paid	Rosas, Marcos	Prob	Teacher Grade 2	Dyer-Kelly	03/08/24 04/25/24
Paid	Smith, Dana	Perm	Tch-Grad 7/8	Carnegie	03/11/24 06/30/24
Paid	Smith, Melissa	Perm	Tch-Grad 7/8	Gold River	02/03/24 05/24/24
Unpaid	Akins, Courtney	Perm	Teacher Grade 5	Sierra Oaks	03/07/24 06/30/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Gilson, Patricia	Perm	Inst Asst/Mul Sev Hndcp	Grand Oaks	03/11/24 06/04/24
Paid	Hannan, Audrey	Perm	Instructional Assistant II	Pasteur	03/18/24 05/18/24
Paid	Marshall, Margaret	Prob	Child Development Assist-SA	Arlington Heights ECE	03/11/24 04/19/24
Paid	Mejia, Elliott	Perm	Expanded Learning Site Fac	Pupil Personnel Services	03/19/24 06/30/24
Paid	Palacios-Chavez, Olenka	Perm	Expanded Learning Site Fac	Pupil Personnel Services	03/07/24 04/18/24
Paid	Torres, Maria	Perm	Child Dev Assist-ITPre	Skycrest ECE	03/02/24 05/19/24

3. SEPARATIONS

SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Glasson, Troy	Perm	Supv-Transportation Oper	Transportation	03/28/24
Retirement	Hinkle, Randy	Perm	High Sch Custodial Supv	Mira Loma	03/29/24

Agenda for the April 23, 2024 Board Meeting

3. SEPARATIONS (Continued)

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Monarez, Irene	Perm	Tch-Grad 9/12	San Juan	03/22/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Arciniega, Iris	Perm	Instructional Assistant I	Trajan	03/29/24
Resignation	Cooper, Cassondra	Perm	Instructional Assistant III	Skycrest	04/05/24
Resignation	Fletcher, Marciesha	Prob	Instructional Assistant II	Del Campo	03/29/24
Resignation	Garcia, Linda	Prob	Nutrition Services Worker I	Sierra Oaks	04/05/24
Resignation	Helsel, Randy	Prob	Instructional Assistant I	Greer	03/22/24
Resignation	Holmes, Dylan	Perm	Custodian	Pasteur	03/29/24
Resignation	Keshov, Pravina	Perm	Intermed Clerk Typist	Cottage	03/29/24
Resignation	Lee, Terrell	Prob	Campus Safety Monitor	Katherine Johnson	04/05/24
Resignation	Mercado Hernandez, Patricia	Perm	Expanded Learn Prog Asst	Pupil Personnel Services	03/22/24
Resignation	Oxley, Alyssa	Perm	Human Resources Analyst (Conf)	Human Resources	04/02/24
Resignation	Soria, Priscilla	Prob	Intermed Clerk Typist	Rio Americano	03/29/24
Resignation	Weatherington, Ashlyn	Prob	Clerk	Skycrest	03/22/24
Retirement	Mc Clain, Gail	Perm	Nutrition Services Worker I	Thomas Edison	06/04/24
Retirement	Suliman, Faisel	Perm	Custodian	Schweitzer	04/02/24
Deceased	Nixon, Jeffery	Perm	Custodian	Lichen	03/29/24
Dismissal	CL #593	Prob	School Playground Rec Aide	Teaching and Learning	03/22/24
Dismissal	CL #594	Prob	Instructional Assistant II	Teaching and Learning	04/01/24

4. PRE-RETIREMENT REDUCED WORKLOAD

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Pre-Retirement	Alexander, Michele	Perm	Tch-English Lang Dev	Barrett	08/13/24
Pre-Retirement	Avery, Mary	Perm	Lang/Speech/Hearing Spec	Orangevale Open	08/13/24
Pre-Retirement	Bearson, Adam	Perm	Tch Grade 9/12	Rio Americano	08/13/24
Pre-Retirement	Davis, Brian	Perm	Tch Grade 9/12	Rio Americano	08/13/24
Pre-Retirement	DeLay, Sandra	Perm	Tch Grade 9/12	Bella Vista	08/13/24
Pre-Retirement	Fox, Michelle	Perm	Tch-English Lang Dev	Skycrest	08/13/24
Pre-Retirement	Jackson, Karen	Perm	Tch-Site Resource Elem	Kingwood	08/13/24
Pre-Retirement	Kiksman, Alla	Perm	Tch Grade 3	Dewey	08/13/24
Pre-Retirement	Lyndaker, Kelly	Perm	Tch Grade 7/8	Woodside	08/13/24
Pre-Retirement	McGovern, Jill	Perm	Tch- Resource Spec K/12	Trajan	08/13/24
Pre-Retirement	Perricone, Carl	Perm	Tch Grade 9/12	Del Campo	08/13/24
Pre-Retirement	Schmelling, Marlene	Perm	Tch CDPT	Pasteur	08/13/24
Pre-Retirement	Valencich, Matthew	Perm	Tch Grade 9/12	Rio Americano	08/13/24
Pre-Retirement	Yilmaz, Irina	Perm	Tch Grade 9/12	Mira Loma	08/13/24

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-2
MEETING DATE: 04/23/2024

APPROVED:  
Joel Ryan CFO

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 Contracts

March 20, 2024 - April 9, 2024



Purchasing Contracts Board Report
Change Orders/Amendments

March 20, 2024 - April 9, 2024

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
BPO24-00416	4/2/2024	Individual Foods	Additional items	\$ 150,000.00	\$ 300,000.00	\$ 65,000.00	\$ 515,000.00	213 - Nutrition Services
BPO24-00341	4/8/2024	Amador	Reduction in use	\$ 190,000.00	\$ -	\$ (120,000.00)	\$ 70,000.00	211 - Transportation
BPO24-00988	4/8/2022	Delta	Reduction in use	\$ 125,000.00		\$-60,000.00	\$ 65,000.00	211 - Transportation
BPO24-00349	4/8/2024	Lux	Increase use	\$ 315,000.00		\$180,000.00	\$ 495,000.00	211 - Transportation
BPO24-00351	4/8/2024	Michael's	Increase use	\$ 225,000.00		\$200,000.00	\$ 425,000.00	211 - Transportation
PO24-00131	4/8/2024	PAWAR	Increase use	\$ 125,000.00		\$100,000.00	\$ 225,000.00	211 - Transportation
BPO24-00282	4/8/2024	Hunt & Sons	Increase use	\$ 20,000.00		\$75,000.00	\$ 95,000.00	211 - Transportation

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
PO24-02160	3/26/2024	Always Home Nursing Services	Additional LVN Nursing services	\$ 50,000.00		\$ 45,000.00	\$ 95,000.00	Special Education
PO24-00264	4/11/2024	YMCA of Superior California	Additional services for Summer Program	\$ 400,000.00		\$ 100,000.00	\$ 500,000.00	Student Support Services
PO24-01001	4/11/2024	Total Education Solutions	Language and speech therapy services, outstanding invoices	\$ 56,000.00		\$ 32,700.00	\$ 88,700.00	Special Education
PO24-01002	4/11/2024	Northern California Prep School	Language and speech therapy services, outstanding invoices	\$ 105,000.00		\$ 99,200.00	\$ 204,200.00	Special Education
							\$ -	

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
VR24-01651	4/1/2024	Aecom Technical Services, Inc.	Additional soil sampling at Arcade New Construction 001-9512-P1 project	\$ 9,150.00	\$ 241,253.00	\$ 69,338.00	\$ 319,741.00	216 - Facilities
VR24-05019	4/5/2024	SMUD	Additional applications needed for K. Johnson New Construction 055-9512-P1 project	\$ 5,000.00	\$ 101,000.00	\$ 56,000.00	\$ 162,000.00	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

March 20, 2024 - April 9, 2024

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
26	4/5/2024	TBD	No qualified bids submitted	Pisor Fence Division, Inc.	Contract for Howe Student Safety (Fencing) 123-9716-P1 Project	\$ 703,320.00	216 - Facilities
26	4/5/2024	TBD	No qualified bids submitted	Pisor Fence Division, Inc.	Contract for Sierra Oaks Student Safety (Fencing) 146-9716-P1 Project	\$ 524,110.00	216 - Facilities
26	4/5/2024	TBD	24-218	Pisor Fence Division, Inc.	Contract for Orangevale Student Safety (Fencing) 139-9716-P1 Project	\$ 426,190.00	216 - Facilities
26	4/5/2024	TBD	24-218	Pisor Fence Division, Inc.	Contract for Schweitzer Student Safety (Fencing) 156-9716-P1 Project	\$ 567,984.00	216 - Facilities

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
21	4/1/2024	TBD	Piggyback	Campbell Keller	5 classroom furniture for the SPED program	\$ 124,285.32	216 - Facilities

New Addendum to Master Agreements

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

Purchasing Contracts Board Report
Board Pre-Approval
Zero Dollar

March 20, 2024 - April 9, 2024

Fund	Date	Site/ Department	Vendor Name	Description
All	3/25/2024	Kingswood School	Cornerstone Speech Services, Inc.	Presentation Services - Autism Acceptance

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

AGENDA ITEM: G-4

MEETING DATE: 04/23/2024

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: 04/15/2024

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: Joel Ryan, Chief Financial Officer



APPROVED BY: Melissa Bassanelli, Superintendent of Schools 

Board of Education Agenda Item**Surplus Property****Attachment A**

4/23/2024

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	Fixed Asset / Serial #	Disposition
Barrett	HP	Chromebook	Laptop	20212816	eWaste
Barrett	HP	Chromebook	Laptop	20212824	eWaste
Barrett	HP	Chromebook	Laptop	20212821	eWaste
Barrett	HP	Chromebook	Laptop	20212820	eWaste
Barrett			9 boxes - Obsolete Books		Recycled
Barrett			1 box - Courtesy Library		Recycled
Mira Loma	HP	LaserJet M551	Printer	CNDCGDG1P9	eWaste

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

AGENDA ITEM: G-5

MEETING DATE: 04/23/2024

SUBJECT: San Juan Choices Charter School On-Going
Salary Schedule Adjustment

CHECK ONE:

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

DEPARTMENT: Admissions and Family Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the salary schedule adjustment for San Juan Choices Charter School. The adjustments for CCS are as follows:

- All base salaries shall be increased by a total of 10.0%, effective July 1, 2023.

RATIONALE/BACKGROUND:

San Juan Choices Charter School (CCS) attempts to, when fiscally possible, match the raises and bonuses the district provides to its own employees. On October 11, 2022, the board approved a salary schedule increase of 10% for the San Juan Teachers Association retroactive to July 1, 2022. Other bargaining groups within the district were also given a 10% salary schedule increase. Because of the timing of the district's approval and due to a leadership change at CCS, the school was unable to make this request to the board before the end of the 2022-2023 fiscal year.

CCS anticipates a stable enrollment pattern and moderate growth over the next three years which will ensure healthy financial reserves that will support quality programs and services while honoring the hard work of teachers and staff by providing competitive salaries.

ATTACHMENT:

A: Choices Charter School 10% Salary Projection

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

Board of Education: 04/09/2024

FISCAL IMPACT:

Budget Increase (Salaries): \$168,927

Additional Budget (Benefits): \$54,355

Funding Source: Charter General Fund

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Brent Givens, School Director, Choices Charter School
Brian Ginter, Director, Admissions and Family Services

APPROVED BY: Debra Calvin, Ed.D., Associate Superintendent, Educational Services *DC*
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools *MBS*

Attachment A

San Juan Unified 2023/24 Choices 10% Salary Projection										
ITEM	OBJECT	UAI's 2020-21 Actuals	UAI's 2021-22 Actuals	UAI's 2022-23 Actuals	BDEV 2023-24	Actual & Encu 2023-24	1st Int 2023-24	2024-25	2025-26	
REVENUE										
LCFF Revenue	8010-5099	\$ 2,814,958.01	\$ 2,190,038.00	\$ 2,503,946.00	\$ 3,188,513.00	\$ 695,836.32	\$ 3,168,434.00	\$ 3,189,709.00	\$ 3,230,222.00	
Federal Revenues	8100-5299	\$ 2,140.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Other State	8300-5599	\$ 176,593.36	\$ 183,961.23	\$ 213,400.72	\$ 197,621.00	\$ 30,615.00	\$ 200,853.00	\$ 201,062.00	\$ 204,313.00	
Local Revenue	6500-5799	\$ 8,666.00	\$ 9,291.00	\$ 30,963.00	\$ 10,000.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
Deferred Revenue Into Next Year										
Total Revenue		\$ 3,000,217.37	\$ 2,363,260.23	\$ 2,748,397.72	\$ 3,396,134.00	\$ 726,651.32	\$ 3,379,297.00	\$ 3,400,771.00	\$ 3,444,535.00	
EXPENDITURES										
Certificated Salaries	10000	\$ 1,487,704.24	\$ 1,605,480.32	\$ 1,429,833.18	\$ 1,399,879.00	\$ 1,422,257.45	\$ 1,627,614.00	\$ 1,642,263.33	\$ 1,657,043.70	
Classified salaries	20000	\$ 283,060.64	\$ 172,297.99	\$ 228,655.00	\$ 233,718.00	\$ 227,018.00	\$ 258,327.00	\$ 260,652.75	\$ 262,998.62	
Payroll Related Costs (Excl H&W)	30000	\$ 420,141.00	\$ 448,097.29	\$ 457,758.60	\$ 457,942.00	\$ 470,065.13	\$ 512,965.33	\$ 520,240.68	\$ 526,500.83	
H&W	34000	\$ 280,153.43	\$ 261,364.82	\$ 275,212.47	\$ 292,427.00	\$ 315,443.48	\$ 313,861.00	\$ 323,214.06	\$ 332,845.84	
Total Employee Benefits	30000	\$ 700,294.43	\$ 709,492.11	\$ 758,971.07	\$ 750,369.00	\$ 785,508.61	\$ 826,826.33	\$ 843,454.73	\$ 859,346.67	
Materials & Supplies	40000	\$ 30,272.55	\$ 32,211.71	\$ 22,322.71	\$ 28,703.00	\$ 31,000.00	\$ 44,400.00	\$ 44,437.00		
Services & Operating Expenses (Excl sub)	50000	\$ 211,218.71	\$ 370,573.11	\$ 265,945.42	\$ 265,974.00	\$ 99,110.10	\$ 269,549.00	\$ 309,186.00	\$ 329,986.00	
Subagreements	51000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Total Operating Exp.	50000	\$ 211,218.71	\$ 393,289.11	\$ 283,969.32	\$ 255,974.00	\$ 99,611.10	\$ 289,549.00	\$ 309,196.00	\$ 329,988.00	
Capital Outlay	60000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
7100-7299										
Other Outgo (Excl Indctr)	7400-7499	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Indctr	7300-7399	\$ 7,842.80	\$ 4,812.20	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Total Expenditure		\$ 2,720,393.37	\$ 2,917,469.44	\$ 2,721,851	\$ 2,668,640	\$ 2,552,118.79	\$ 3,033,818	\$ 3,100,004	\$ 3,153,814	
DIFFERENCE		\$ 279,824.00	\$ -534,209.21	\$ 26,558.34	\$ 727,494.00	\$ -1,825,467.47	\$ 345,769.07	\$ 300,767.18	\$ 290,721.00	
Interfund Transfers										
Transfers In	8900-8929	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Transfers out	7600-7629	\$ 234,525.53	\$ 234,409.91	\$ 250,950.65	\$ 281,530.00	\$ 8,850.55	\$ 281,530.00	\$ 286,886.00	\$ 292,403.00	
Other Sources/Uses										
Sources	8930-8979	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Uses	7630-7699	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Contributions	9980-9999	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
CHANGE TO FUND BALANCE		\$ 55,298.47	\$ -768,819.12	\$ -224,392.31	\$ 445,964.00	\$ -1,834,318.02	\$ 64,239.07	\$ 13,881.18	\$ -1,882.00	
BEGINNING BALANCE		9791	\$ 1,207,223.11	\$ 1,262,521.58	\$ 493,902.46	\$ 269,510.15	\$ 269,510.15	\$ 269,510.15	\$ 333,749.22	\$ 347,630.40
ENDING BALANCE		9790	\$ 1,262,521.58	\$ 493,902.46	\$ 269,510.15	\$ 715,474.19	\$ -1,564,807.87	\$ 333,749.22	\$ 347,630.40	\$ 345,948.40
Assumptions										
Reserves										
Required reserve is 5% for districts with 0-300 ADA										
The 5% is to be applied to all expenditures (all resources) in this projection it is only applied to R0300,1100,1400,1500										
Most of choices restricted resources are not budgeted in the out years. Future planning should include budgeting all resources in out years.										
PCMAT recommends that charter schools adopt a minimum cash reserve of 5% of the total of all budgeted expenditures and develop a five-year plan to increase that reserve from 5% to at least 10% of total budgeted expenditures.										
The below scenario provides estimates on the required reserves with all resources projecting expenditures. Projected expenditures were made with the following assumptions: if a grant was ongoing, the yearly appropriation was budgeted as expense; if a grant had an end date the remaining fund balance at that time was divided by years remaining and budgeted; R0300 budgeted 23-24 amount in out years										
	2023-24	2024-25	2025-26							
1271,061.65	\$121,319.69	\$184,288.05	5% of all resources -not many are budgeted in out years.							
2342,123.29	\$362,439.38	\$366,372.10	10% Reserve all resources							

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

AGENDA ITEM: G-6

MEETING DATE: 04/23/2024

SUBJECT: Board Governance Handbook

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Administration

ACTION REQUESTED:

The superintendent is recommending that the board approve proposed updates to the Board Governance Handbook.

RATIONALE/BACKGROUND:

The district's Board Governance Handbook was developed by board members and is required to be reviewed annually. The handbook establishes the norms under which members of the board agree to engage in their responsibilities and provides clarity around practices and procedures.

Proposed edits clarify language and incorporate suggestions including meeting norms as discussed at the Good Beginnings Workshop facilitated by CSBA on Jan. 20, 2024.

ATTACHMENT:

A: Board Governance Handbook with draft changes

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/01/2024, 04/15/2024

Board of Education: 04/09/2024

FISCAL IMPACT

Current Budget: \$ N/A

Additional Budget: \$ N/A

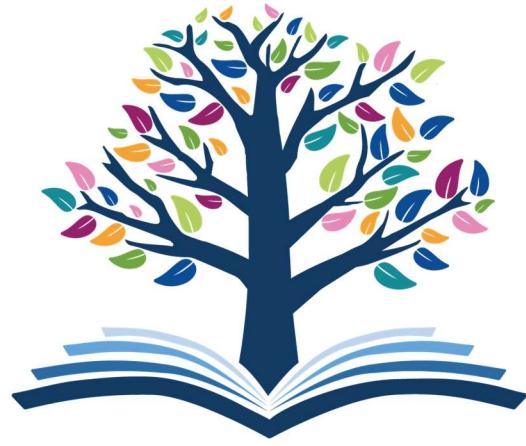
Funding Source: N/A

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

Current Year Only On-going

PREPARED BY: Trent Allen, APR, Chief of Staff 

APPROVED BY: Melissa Bassanelli, Superintendent of Schools 



San Juan Unified
SCHOOL DISTRICT

Board of Education

DRAFT Governance Handbook

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Unity of Purpose

Unity of purpose is the common focus, overarching goals and the core values, beliefs and principles governing body members share in common about children, the district and public education.

San Juan Unified School District Mission

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

Shared Values

We value:

- **Inclusivity**
We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.
- **Real World Knowledge**
We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.
- **Voice**
We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.
- **Social and Emotional Intelligence**
We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.
- **Perseverance**
We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

Equity Lens

Through policies, practices, programs and decisions, San Juan Unified will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.

Academic Focus Areas

While each school is unique, we are committed to providing a high-quality education for every student that includes:

- A challenging, standards-based academic program at every school
- Additional supports for students who require extra assistance
- Enrichment opportunities and programs

Welcoming schools that support the social and emotional needs of our students form the foundation for academic excellence. We recognize this is built through continuous improvement of intentional collaborative efforts that are focused on the following:

1. Connected School Communities: Caring staff actively build community relationships, identify assets and needs and connect students and families with resources to help them access the best opportunities our schools have to offer.
2. Healthy Environments for Social-Emotional Growth: Staff will cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integration of social and emotional learning to ensure essential student development.
3. Engaging Academic Programs: Staff educators will engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic-minded.
4. Clear Pathways to Bright Futures: Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts, prepares them for college, career and bright futures filled with opportunities.

District Overview

Created in 1960 with the merger of six school districts, San Juan Unified School District has a rich tradition in providing all students with the opportunity for academic success and achievement.

The district serves a 75-square-mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River and Orangevale.

Today, San Juan Unified is the 10th largest school district in California with an expenditure budget of more than \$500 million used to employ more than 5,000 individuals and to educate more than 45,000 students in our early learning, TK-12 and adult programs. More than 10,000 additional K-12 students are served in independent charter schools within the district.

The district consists of 33 elementary schools, eight K-8 schools, nine middle schools, nine comprehensive high schools, three special-education centers, three alternative schools, one adult-education center, two Early Childhood Education centers and one dependent charter.

The student population is diverse. During the 20212022-20222023 school year, the district's ethnic/racial makeup was: 0.5-6 percent American Indian or Alaskan Native, 25.9-7 percent Hispanic/Latino, 7.16.9 percent African American, 47.647 percent White, 9.810.6 percent Asian/Asian American, 0.7 percent Pacific Islander, .9 percent Filipino and 7.46 percent multi-race.

Roles and responsibilities of board members and the superintendent

Board Roles

The role of the board is to provide each student with an education of the highest possible quality within the limits of financial support provided by the State of California. To accomplish this, board members are responsible for five roles identified by the California School Boards Association (CSBA):

- **Setting the direction** for the district by involving parents/guardians, community, students and staff, while focusing on student learning and achievement.
- **Establishing an effective and efficient structure** by employing the superintendent, developing and adopting policies, establishing academic expectations and adopting curriculum and instructional materials, establishing budget priorities and adopting the budget, providing safe and adequate facilities to support student learning, and setting parameters for negotiations with employee organizations and ratifying collective bargaining agreements.
- **Providing support to the superintendent and staff** by following standards of responsible governance, making decisions and providing resources that support district priorities and goals, upholding board policies and being effective spokespersons by being knowledgeable about district programs and goals.
- **Ensuring accountability** through evaluation of the superintendent; monitoring and evaluating policies; serving as a judicial and appeals body; monitoring student achievement and program effectiveness; approving, monitoring and adjusting district budgets; and monitoring the collective bargaining process.
- **Providing community leadership and advocacy** on behalf of students, the district's educational program, and public education in order to build support within the local school community and at the state and national levels.

Superintendent Roles

CSBA identifies the following standards and roles for superintendents working with the Board of Education:

- Promotes the success of all students and supports the efforts of the board to focus on student learning and achievement.
- Values, advocates and supports public education and all stakeholders.
- Recognizes and respects the different perspectives and styles of board members, staff, students, parents and community, ensuring the diverse range of views inform board decisions.
- Acts with dignity, treats everyone with civility and respect, and understands the implications of demeanor and behavior.
- Serves as a model for the value of lifelong learning and supports the board's continuous professional development.
- Works with the board as a "governance team" and assures collective responsibility for building a unity of purpose, common vision and positive organizational culture.
- Recognizes that the board/superintendent governance relationship is supported by the district's management team.
- Understands the distinctions between board and staff roles,⁷ and respects the roles of the board as the representative of the community.

- Understands that the authority rests with the board as a whole, provides guidance to the board to assist in decision making, and provides leadership based on the direction of the board as a whole.
- Communicates openly with trust and integrity, including providing all board members with equal access to information, and recognizes the importance of both responsive and anticipatory communications.
- Accepts leadership responsibility and accountability for implementing the vision, goals and policies of the district.

Board Norms

The governance team commits to accomplishing these standards and roles through:

- Focusing on all students
- Demonstrating respect
- Creating transparency
- Communicating openly
- Listening actively
- Keeping commitments
- Being collaborative
- Taking the time needed to govern effectively
- Encouraging everyone's ideas and points of view
- Balancing trustee area representation vs. districtwide responsibility
- Adherence to the Brown Act

Trustee Areas and Representation

Board members are elected by the voters within their trustee area but serve the students, families and residents throughout the district's 75 square mile area. As such, board members should consider the impacts of decisions on all constituents when deliberating and take action in the best interest of the district as a whole rather than their specific trustee area. Unless specific to the election or trustee boundary designation processes, information prepared by staff will not delineate data specifically by trustee areas.

To facilitate strong community connections, board members are encouraged to build relationships with the organizations and residents within their trustee area in the manner they deem most appropriate and effective. As a courtesy, board members engaged in district business with organizations in another trustee area are encouraged to inform the board secretary and the board member representing the area.

Welcoming new members

The board president meets with each newly elected member individually to provide a copy of the Governance Handbook, the schedule of meetings, the format for meetings and governance team operations.

The superintendent meets with each newly elected member to provide an overview of the district and to introduce cabinet members and other staff who will be communicating with the board.

District legal counsel will give newly elected members a copy of the Brown Act and inform them they must conform to its requirements immediately upon assuming office and/or at any time when the newly elected is acting on behalf of the dDistrict. ~~as if they had already assumed office.~~

The governance team attends the swearing-in ceremony and reception for the newly elected members.

Annual Organizational Meeting

The annual organizational meeting will be held within the required 15-day period commencing on the second Friday in December.

At this meeting, the board shall

- Elect a clerk, vice president and president from its members.
- Establish the regular school board meeting dates and starting/ending times for the year.

- Appoint representatives to specific organizations and committees and
- Determine locations of board meetings (Board Bylaws 9320, 9140).

Speaking with a common voice

All public statements in the name of the board are made by the board president or, if appropriate, by the superintendent or superintendent's designee.

When speaking to community groups, the media or to the public, individual board members have a responsibility to identify personal viewpoints as such and not as the viewpoint of the board.

When a board decision ~~has been is~~ reached, all board members shall support that decision until it is amended or rescinded by board action. Any board member who may wish to criticize or oppose any specific board action should do so in an open board meeting.

Assigning work to staff

No individual member of the board, by virtue of holding office, shall exercise any administrative responsibility with respect to the schools; nor as an individual, command the services of any employee. Board members are to channel their requests and/or concerns directly to the superintendent (~~or, if necessary, through the board president~~).

Addressing conflict among board members

~~Because~~ The governance team norms are designed to create an open, respectful, collaborative culture. Members will engage in dialogue while welcoming an open discussion with different points of view. Members will demonstrate an ability to disagree on issues without taking the disagreements personally. Nor using social media or public platforms to showcase disagreements. Members will endeavor to maintain neutral body language and tone during deliberations.

School visitations/Extracurricular events

School visitations are encouraged to build understanding of the district's instructional programs, curriculum and communities. Board members should make appointments with the school principal prior to visiting a campus. The board member should also email the board administrative assistant, so the visit can be placed on the board calendar alerting other members to the visit, ~~- as well as the superintendent and the board members who represents that trustee area~~. This may prevent one school from having numerous visits from different board members during a short period of time. During visits, members should be cautious of interrupting the learning environment.

Graduations

Graduation ceremonies honor the accomplishments of students and the contributions of their families, teachers and staff and other supporters. Each board member participates in the ceremony of the comprehensive high school(s) within their trustee area by certifying the class. Board members participate in the ceremonies of non-comprehensive high schools on a rotating basis.

Board Meetings

Board meeting materials

Board members will be provided with agendas and copies of all related backup materials for regular meetings at least 72 hours in advance and for special meetings at least 24 hours in advance. Members are responsible ~~to review for reviewing~~ all materials prior to the meeting to assist with an efficient and effective deliberative process.

To provide greater access and transparency to materials, the district is adopting a digital materials management platform. Upon request to the board assistant, members will be provided with devices, training, and/or assistance to access materials.

Placing items on board agendas

Board members may request that matters be added to meeting agendas during the future agenda discussion ~~_which occurs~~ ings during each regularly scheduled meeting. If ~~a majority of majority of~~ board members share an interest in the matter, the board president and superintendent shall determine if the topic is within jurisdiction of the board and schedule the item ~~if so~~. Items that are not within the jurisdiction of the board cannot be agendized. The board president and superintendent may determine if a request is primarily for informational purposes and may fulfill such a request by providing the desired information as appropriate.

The role of board members during board meetings

The authority to direct action rests solely with the full board during public board meetings. A majority vote provides direction to the superintendent. By carefully reviewing the board packet prior to the board meeting, board members can contact the superintendent for questions about an item. All members share a common responsibility to ensure the Brown Act is followed.

Individual board member's request for information, materials or action

It is important for trustees to be well informed, as oversight of the district is one of the main functions of the board. Trustees recognize that they have no power as individuals to direct staff actions, and that compiling information in response to trustee requests can take staff away from their day-to-day operations of schools and the district. An individual board member will – insofar as possible – let the superintendent and staff know ahead of time when a request for information will be made in a public meeting, so the staff can be prepared to provide a thorough response. Staff will make every effort to ensure that board agenda items include thorough background and information. Requests for information not on the board agenda should be made to the superintendent who will ensure the appropriate staff person responds. All information provided by the administration in response to a request by a trustee shall be provided to all other trustees at the same time. Trustees should self-regulate the number of requests for information regarding issues not on the board agenda.

Board meeting guidelines

It is important to recognize that a board meeting is the time for the board to do their work in public view. We agree to keep our focus on the best interest of our students at all times. After staff input and public comment, board members are encouraged to ask questions and explain their thinking related to the topic at hand. The board president recognizes members who desire to speak, alternating , so that all members have the opportunity to speak. There is not a time limit or limit to the number of questions or comments that a board member may make, but each board member should be respectful of giving other members the

opportunity to speak. Nothing in this section will preclude members from speaking multiple times until all discussion is concluded.

Unless a point is important to further understanding of the immediate discussion, the board president will allow all other members to speak first and then add their comments or questions.

The rules contained in Appendix A, "San Juan Unified Rules of Order," shall govern operations of board meetings unless they are in conflict with this handbook, board bylaws, ~~or~~ state or federal law. Where there is a conflict of the same, state then federal law supersedes existing regulations and policies.

Public comments

Members of the public shall have an opportunity to address the board on any item of interest that is within the subject matter jurisdiction of the board (Education Code section 35145.4, Government Code section 54954.3). If the public comments on items not appearing on the posted board agenda, the board cannot take action or discuss the comments (Government Code section 54954.2), other than to briefly acknowledge the comments and, if desired, to ask staff for follow-up information.

Voting

A majority vote of all members of the board is necessary for the election of officers or for any other action by the board unless otherwise specified by law. Voting shall be by voice and the board administrative assistant records the votes by member, which is placed into the minutes of the meeting. Where a board member cannot participate, audibly in the vote, they may submit their vote in writing during the public meeting.

Unless otherwise provided by law, affirmative votes by a majority of the board's membership are required to approve any action under consideration as allowable by quorum; ~~regardless of the number of members present.~~

The board shall take no action outside of a public meeting except on those matters and under those conditions authorized for closed sessions (Government Code sections 54957, 54957.7; Board Bylaw 9323.2).

Voting no or abstaining

Each trustee respects the right of other trustees to vote "no" on an issue. Everyone agrees it is a courtesy to the governance team to explain the reasons for the "no" vote, either during deliberation or before casting the vote.

A member may abstain from voting for any reason by announcing their abstention when a vote is called. Similar to a no vote, it is a courtesy to the governance team to explain the reason(s) for abstaining from a vote. If a member was absent at the previous meeting, it is customary to abstain from voting on the approval of that meeting's minutes.

A member must recuse themselves from a vote if any one of the following ~~are-is~~ true: 1) the matter directly involves a close relative of the board member (Education Code section 35707); 2) the vote is to replace the board member's position on the board (Education Code section 35178); or 3) the matter involves a "remote interest(s)" as listed in Government Code section 1091. When any one of these conditions ~~are-is~~ met, a board member must recuse themselves by announcing their recusal when the topic is first announced for discussion and leaving the dais during the duration of discussion or action on that item.

Quorum

A quorum is the minimum number of voting members who must be present at a properly called board meeting in order to conduct business in the name of the board,⁷ and is established when a majority of the board members (at least four of the filled positions) are in attendance (Education Code section 35164, Board Bylaw 9323).

Additional Board Information

Board-appointed/board-approved committees

Board members appoint community members to committees as determined in committee bylaws. Newly elected board members will be given the option to appoint their own committee members or continue with the current appointments.

Board members serve as the conduit between a board-appointed/board-approved committee and the board as a whole.⁻ Board members are not voting members of board-appointed/board-approved committees.

If a board member wants to attend a board-appointed/board-approved committee meeting of which they are not the board liaison, the board member should contact the board administrative assistant. This will eliminate the possibility of four or more board members being in attendance at the meeting.

Electronic media

The Board of Trustees will use electronic media (e.g., email and texting) carefully to ensure that there is no violation of the Brown Act (Government Code sections 54950-54962). The Brown Act prohibits a majority of board members from exchanging information outside of a board meeting, or using a series of communications of any kind, directly or through intermediaries, to:

- discuss, deliberate, or take action on an item of business within the subject matter jurisdiction of the board,
- advance or clarify an issue,
- facilitate agreement or compromise or
- advance an ultimate resolution.

The board recognizes that by using "Reply All" in email responses, the email:

- becomes part of the deliberative process,
- creates a public record and
- inhibits opportunity for any other four board members to have a conversation on a topic.

Board members will be aware of, and follow, district policy as it pertains to electronic communication. The district is subject to requests for public documents as provided by the California Public Records Act (Government Code section 6250 et seq.). Public documents include emails, text messages and other correspondence from, and between, board members as well as from, and between, employees and board members, regardless of whether sent or received on district provided or personal devices or accounts.

Board members who engage constituents via social media are responsible for ensuring that opinions expressed are presented as their own and not those of the board and for following all applicable board policies and state and federal laws.

Complaints from community/staff

When an issue is brought to a board member, the board member will use active listening to hear what the complaint or issue is. Board members need to remain cognizant of their responsibility for judicial review, staff and student confidentiality and due process when talking with the complainant.

Restate what the complainant has said to ensure that you have heard the information correctly. Ask the person what they would like the board member to do with the information and what the individual would like to see as a possible solution. Explain that you will be sharing the information with the superintendent.

Redirect the complainant to communicate with appropriate personnel and utilize the appropriate complaint procedure. Ask the individual to follow up if the problem isn't resolved. Notify the superintendent as soon as possible with details of the complaint.

In order to support a positive working relationship among the San Juan Unified School District Board of Education, the staff, students and the community, we have reviewed and agreed to the norms and protocols outlined in the 202~~43~~ Governance Handbook. We shall renew these agreements annually.

Affirmed on this ~~11th day of April~~ 2023 23rd day of April 2024.

Ben Avey, Member
San Juan Unified School District
Board of Education

Pam Costa, Member
San Juan Unified School District
Board of Education

Zima Creason, Member
San Juan Unified School District
Board of Education

Saul Hernandez, Member
San Juan Unified School District
Board of Education

Tanya Kravchuk, Member
San Juan Unified School District
Board of Education

Manuel Perez, Member
San Juan Unified School District
Board of Education

Paula Villescaz, Member
San Juan Unified School District
Board of Education

Melissa Bassanelli, Secretary
San Juan Unified School District
Board of Education

San Juan Unified Rules of Order

San Juan Unified's Board of Education and committees that operate under the Brown Act or Greene Acts utilize the following rules to govern operations during meetings of their bodies. District policy including administrative regulations and board policy as well as state and federal laws shall take precedence if in conflict with these rules.

Amendments and Updates

These rules are based on [Rosenberg's Rules of Order](#) (as published by the League of California Cities) designed for municipalities and civic organizations with modifications to meet the specific needs, practices and interests of the district. In connection with updates to the district's Board Governance Handbook, district staff shall review any updates to Rosenberg's Rules of Order to consider for adoption.

The Board of Education shall approve all proposed changes to these rules before they become effective.

The Role of the Chair

It is the responsibility of all members to understand the rules of parliamentary procedure, but it is the role of the chair to apply the rules to the operations of the meeting. The chair is supported in this function by staff as appropriate for the meeting body.

As the chair has a larger role in the operation of the meeting, it is a courtesy that they offer comment on a matter before the body after other members and should refrain from making or seconding a motion unless convinced other members will not do so at that point in time.

The Basic Format for an Agenda Item Discussion

A meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:

- 1) The chair should announce the agenda item number and subject and then invite the appropriate person(s) to report on the item, including any recommendations they may have.
- 2) Following the presentation, the chair should open public comment following the body's public comment procedure. Speaking times for public comment are limited to 2 minutes per speaker. Total time for public speaking on a public item is determined by each body's bylaws. If the item is a public hearing, the chair must open the public hearing before beginning public comment and close the public hearing upon conclusion of speakers.
- 3) The chair should ask members of the body if they have questions or comments regarding the item. Members may ask questions of the presenters and other members or offer comments for consideration. The chair should offer questions or comments after other members have had an opportunity. At the discretion of the chair, members may have additional opportunities to offer questions or comments.
- 4) Upon conclusion of discussion and questions by members, or as appropriate, the chair should invite a motion. The chair should announce the name of the member who makes the motion.
- 5) The chair should ask for a second to the motion. The chair should announce the name of the member who seconds a motion. All motions require a second.
- 6) The chair should check to make sure everyone understands the motion. This can be done by:
 - a. The chair asking the maker of the motion to repeat it;
 - b. The chair can repeat the motion; or
 - c. The chair can ask the individual taking minutes to repeat the motion.
- 7) The chair should then invite discussion on the motion before the body. If no discussion is offered, or after discussion has ended, the chair should announce the body will vote on the motion.
- 8) The chair takes a vote by asking for the "ayes" and then asking for the "nays." If members have not yet voted, then the chair should ask for "abstentions."
- 9) The chair should announce the result of the vote and the action the body has taken.

Motions

Motions are the vehicles for decision-making by a body. A member makes a motion by preceding the member's desired approach with the words, "I move..." The chair usually calls for a motion by inviting members of the body to make a motion, by suggesting a motion that another member then moves or by

making the motion themselves. (Note: Chairs should refrain from making motions or seconding motions unless other members of the body do not offer.)

Types of Motions

Basic Motion – The basic motion is one that puts forward a decision for the body's consideration. A basic motion might be: "I move that we create a five-member committee to plan our event." A motion must have a second to be considered by the body.

Motion to Amend – If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: "I move that we amend the motion to have a 10-member committee."

Substitute Motion – If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: "I move a substitute motion that we cancel the event this year."

"Motions to amend" and "substitute motions" are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor and substitute a new and different motion for it. The decision as to whether a motion is really a "motion to amend" or a "substitute motion" is left to the chair. So if a member makes what that member calls a "motion to amend," but the chair determines that it is really a "substitute motion," then the chair's designation governs.

A "friendly amendment" is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, "I want to suggest a friendly amendment to the motion." The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accept the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

A "motion to reconsider" is a special and unique motion. Once a vote is taken by a body it is considered final and can only be reopened if a motion to reconsider is made and passed. A motion to reconsider requires a majority vote to pass like other basic motions, but there are two special rules that apply only to motions to reconsider. First, a motion to reconsider must be made at the meeting where the item was first voted upon. (This requirement can be suspended if motioned to do so and approved by a two-thirds majority.) Second, the motion to reconsider may only be made by certain members of the body. Accordingly, a motion to reconsider may only be made by a member who voted in the majority on the original motion. Any member may second the motion including those who voted in the minority. If the motion to reconsider passes, the original matter is back before the body and the new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them to avoid confusion. All motions must have been moved and seconded to be valid for consideration by the body, this includes basic motions, motions to amend and substitute motions.

When there are two or more motions on the floor (which have all been moved and seconded) the vote should proceed *first* on the *last* motion that is made. For example, consider that 1) a basic motion is made followed by 2) a motion to amend and then 3) a substitute motion. The chair would first call for discussion and vote on the third motion, the substitute motion. If the substitute motion is approved, it replaces the basic motion and renders the motion to amend invalid and voting is over. If the substitute motion fails, the chair would then call for discussion and vote on the motion to amend. If approved, the amended motion would be considered for vote. If the amendment fails the original motion is then considered.

Debate on Motions

Most motions are subject to discussion and debate by the body as long as members wish to discuss the item. Discussion remains open until such time that the chair determines it is time to move on and take action. There are exceptions when a motion is *not debatable*, and a chair must take an immediate vote if the motion is made and receives a second:

Motion to adjourn – This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

Motion to recess - This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or several hours. It requires a simple majority vote.

Motion to fix the time to adjourn - This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. It requires a simple majority vote.

Motion to table – This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on “hold.” The motion can contain a specific time in which the item can come back to the body, or the motion can contain no specific time for the return of the item. If no specific time is included in the motion, those individuals responsible for setting the body’s agenda shall identify when the item returns for consideration by the body. Motions to table require a simple majority vote.

Motion to limit debate – The most common form of this motion is to say, “I move the previous question” or “I move the question” or “I call the question.” As a practical matter, when a member uses one of these phrases, the chair can expedite matters by treating it as a request rather than as a formal motion. The chair can simply inquire of the body “any further discussion?” If no one wishes to have further discussion, the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the “question” as a formal motion and proceed to it. Motions to limit debate require a two-thirds vote.

Majority and Super Majority Votes

All motions require at least a simple majority vote. A tie vote means the motion fails. For example, in a seven-member body, a vote of 4-3 passes a motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3 the motion still fails.

There are exceptions when a motion requires a super majority vote:

Motion to limit debate - This motion ends debate on a motion before the body and requires a two-thirds vote to be approved.

Motion to close nominations – A motion to close nominations for officers (such as the chair) effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

Motion to object to the consideration of a question - Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

Counting Votes

Quorum is determined by the body’s bylaws or other governance documents.

All motions must receive a second and an “aye” vote by a majority of the body to be adopted.

Abstentions votes can be used to meet quorum requirements but are not calculated in determining the outcome of the vote.

Courtesy and Decorum

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body. A member cannot generally interrupt a speaker however there are a few exceptions:

Privilege – A member can call for a “point of privilege.” The chair should then interrupt to ask the interrupter to state their point. Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person’s ability to hear.

Order – A member can call for a “point of order.” Again, the chair would ask the interrupter to “state your point.” Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal – If the chair makes a ruling that a member of the body disagrees with, the member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

Call for orders of the day – This is simply another way of saying “return to the agenda.” If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the

chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair's determination may be appealed.

Withdraw a motion – During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if he or she wishes to make the motion and any other member may make the motion if properly recognized.

Meeting Norms:

- We will keep our focus on the best interest of our students.
- We will stay focused on our goals.
- We will respect differences and show respect.
- All team members are encouraged to offer their ideas and resources.
- We will wait to speak until a team member has finished talking.
- We will listen actively to all ideas in order to enhance understanding.
- We will model inclusivity and be inclusive of each other.
- We will respect team meeting times: start on time, return from breaks promptly, avoid unnecessary interruptions.

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

AGENDA ITEM: G-7

MEETING DATE: 04/23/2024

SUBJECT: High School Scholarship Awards

CHECK ONE:

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

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the Bella Vista High School Scholarship Awards.

RATIONALE/BACKGROUND:

Pursuant to Education Code section 44015 and Administrative Regulation 1150, expenses per individual award shall not exceed \$200 unless expressly approved by the Governing Board.

Bella Vista High School: Dave and Maggie Cox Scholarship – Bryce Wallis, Landon Eynon, Alessi Rodil and Maryn Jones and Nicholas Sparks Award – Andrea Choi

ATTACHMENT(S):

- A: Dave and Maggie Cox Scholarship Selection Criteria
B: Nicholas Sparks Award Criteria

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

FISCAL IMPACT:

- Current Budget: \$ N/A
Additional Budget: \$ N/A
Funding Source: \$ N/A
Current Year Only Ongoing

LCAP/STRATEGIC PLAN:

- Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs ^{KS}

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools *YMB* ^{ALS}

Bella Vista High School - Dave and Maggie Cox Scholarship

- Dave and Maggie Cox Scholarship Selection:

The committee has selected these students to receive a \$3,000 award.

- Selection Committee Members:

Lauren Williams (Counselor)
Kamryn Gonzalez (AVID teacher)
Zara Budenbender (Student Government)
Vanessa Sosa (World Language Dept Chair)
Brian Maiolini (Social Science Dept Chair)
Katie Sowa (Counselor)
Geni Aymeric (English Dept Chair)

- Name(s) of the awardee(s), dollar amount, and reason

- **Bryce Wallis \$3,000**: Link Crew; 4.45 GPA; Advanced Placement (AP) scholar with distinction; Fair Oaks Youth Advisory Board; community service, Track; 4-year college/university
- **Landon Eynon \$3,000**: Link Crew commissioner; Track; 4.45 GPA; would like to attend a four-year college and major in Bachelor's of Science in Human Biology and post-grad school to be a physician assistant or radiologist
- **Alessi Rodil \$3,000**: AVID; track; community service; 4.31 GPA; would like to attend Pomona College
- **Maryn Jones \$3,000**: 4.1778 GPA; Senior class president; Track and field; NHS

Bella Vista High School – 2024 Nicholas Sparks Award

- Selection criteria:

This award goes to an outstanding student who shows promising English Literature/writing skills.

- Selection Committee Members:

Anna Serena (AP Literature and Composition Teacher)

Dave Underwood (Department Co-Chair and AP Literature and Composition Teacher)

Genevieve Aymeric (Department Co-Chair, AP Language and Composition Teacher, Academic Decathlon Coach)

Sandy DeLay (CSU Expository Reading/Writing Teacher)

- Name(s) of the awardee(s), dollar amount, and reason:

Andrea Choi - \$500

This selection is made by the English Department. Andrea Choi is a gifted student who has consistently demonstrated outstanding writing talent. Andrea has worked diligently to refine her writing skills and whose work has emerged as exemplary.

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

AGENDA ITEM: G-8

MEETING DATE: 04/23/2024

SUBJECT: Short-Term Nutrition Services - Supervisor III

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Nutrition Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the extension of the short-term Nutrition Services - Supervisor III. The creation of this short- term assignment was Board approved on January 23, 2024. This position runs from January 24, 2024, until May 7, 2024. Due to an upcoming retirement in the Nutrition Services Department, the recommendation of the superintendent is to extend the position until June 7, 2024. The extension proposed would allow the Nutrition Services Department to provide training and a successful transition to the Short-Term Nutrition Services – Supervisor III. The extension proposed would keep the position under 75% of the school year worked.

RATIONALE/BACKGROUND:

California Education Code Section 45103 requires that before employing a short-term employee, the governing board of a school district, at a regularly scheduled board meeting, shall specify the service required to be performed by the employee pursuant to the definition of “classification” in subdivision (a) of Section 45101, and shall certify the ending date of the service.

Nutrition Services requires the extension of the support of a short-term Nutrition Services - Supervisor III to cover the area serviced by a current Nutrition Services - Supervisor III. The current Nutrition Services - Supervisor III will be out on a board approved leave of absence until May 7, 2024. Nutrition Services will be using this short-term assignment to provide training and a successful transition for the employee returning from the board approved leave and to support an upcoming retirement.

ATTACHMENTS:

N/A

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: approval of Short-Term Nutrition Services Supervisor III position – 01/23/2024

Board of Education: approval to extend Short-Term Nutrition Services Supervisor III position – 04/09/2024

FINANCIAL DATA:

N/A

PREPARED BY: Shannon Rich, Analyst, Human Resources *SR*

APPROVED BY: Rebecca Toto, Assistant Superintendent, Human Resources *RT*

Melissa Bassanelli, Superintendent of Schools *MB*

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

SUBJECT: San Juan Youth Voice Advocates (SJYVA)

DEPARTMENT: Division of Teaching and Learning

AGENDA ITEM: I-1

MEETING DATE: 04/23/2024

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

ACTION REQUESTED:

The superintendent is recommending the board receive an update from the Division of Teaching and Learning regarding the ongoing work of the San Juan Youth Voice Advocates.

RATIONALE/BACKGROUND:

The purpose of this report is to update the board on the San Juan Youth Voice Advocates student leadership program. This will include an overview of the program and its partnerships, as well as its reach in the 2023-24 school year. Three Youth Voice Advocates will provide an overview of the qualitative data collected through listening sessions and outline their recommendations for actions based on their districtwide findings. They will also share pre/post survey data from session participants and personal impact statements regarding their experiences in the program.

ATTACHMENT(S):

A: SJYVA PowerPoint

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

FISCAL IMPACT:

Current Budget: Learning Communities for School Success Program (LCSSP) Grant--\$666,000/year

Additional Budget: LCAP 2.03.09--\$ 28,500

Funding Source: _____

Current Year Only On-going

LCAP/STRATEGIC PLAN:

Goal: 2 Focus: 3

Strategic Plan: _____

PREPARED BY:

Christina Sparks, Coordinator, Special Programs and Grants
Sandra Butorac, Interim Director, Student Support Services

APPROVED BY:

Debra Calvin, Ed.D., Associate Superintendent, Educational Services *DC*
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support *ALS*
Melissa Bassanelli, Superintendent of Schools *MB*



San Juan Youth Voice Advocates

Debra Calvin, Ed.D.,

Associate Superintendent, Educational Services

Christina Sparks, Coordinator

Special Programs & Grants,

Student Support Services

Evan Bui, Bella Vista High School

Karin Nicholson, Del Campo High School

Andrey Ratz, Mesa Verde High School

San Juan Unified School District

Board of Education

April 23, 2024

1



Background and Partnerships

California Department of Education (CDE): Learning Communities for School Success Program (LCSSP) Grant

District Collaboration: Student Support Services and Department of Continuous Improvement and Local Control and Accountability Plan (LCAP)

Funded by: LCSSP Grant and the district's LCAP

Community Partner: Innovation Bridge

2



Program Overview

The San Juan Youth Voice Advocates (SJYVA) are a team of high school students who elevate student voice in San Juan Unified by engaging students in listening sessions to help inform the district's LCAP and site plans.

The 2023-24 cohort consists of 19 youth voice advocates from 10 high schools, including 5 African-American, 3 Hispanic, 8 low-income, and 2 Reclassified English Language students.

3



What are Listening Sessions?

An opportunity to:

- Share thoughts, opinions, and ideas
- Hear what others think
- Engage with the school community



4



Our Reach in 2023-24

36 listening sessions

- **High Schools:** Bella Vista, Casa Roble, Del Campo, El Camino, Encina, Meraki, Mesa Verde, Mira Loma, Rio Americano, San Juan
- **Middle Schools:** Arcade, Arden, Barrett, Carnegie, Churchill, Katherine Johnson, Pasteur, Rogers, Sylvan
- **K-8 Schools:** Edison, Gold River, Kingswood, Lichen, Sierra Oaks, Starr King (4th-5th gr. & 6th-8th gr.)
- **Elementary Schools:** Cameron Ranch, Charles Peck, Dyer Kelly, Greer, Howe, Trajan, Whitney
- **Identity Groups:** Middle School Black Student Unions (BSUs), High School BSUs, Latinx Clubs

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Our Reach in 2023-24

583 students in grades 4-12

LCAP and district priority population groups include:

- 151 African-American youth
- 111 Hispanic youth
- 135 English Learners
- 112 Low-Income youth
- 30 Homeless youth
- 6 Foster youth





San Juan Unified
SCHOOL DISTRICT



San Juan Unified
SCHOOL DISTRICT

Identified Themes Districtwide



Staff that are kind, helpful, understanding, engaging, and inclusive help students learn and feel welcomed and safe.



Students want clear relevance of academics to the real world, especially to careers and the workforce.



More is needed to address bullying, fighting, harassment, and disruptive behavior for students to learn and feel safe.



Programs that build skills and provide resources help with academics and confidence in the future.



More communication of resources, opportunities, and events is needed.



Students enjoy interactive, hands-on, fun learning and want more.

7

Our Recommendations



Provide staff professional development (PD) on supporting emotional wellness, cultural inclusivity, and linking students to resources that meet their needs.



Provide a range of career exploration opportunities at all grade levels. Support teachers in making clear connections to students' futures.



Update rules and consequences for harassment and disruptive behavior and clearly communicate these to students. Provide staff PD on how to address these behaviors.



Increase access to and awareness of the AVID program and/or the opportunities, resources, and skill-building it offers.



Use a variety of communication methods to increase awareness of resources and opportunities, including targeted outreach to relevant populations.



Increase hands-on, collaborative, and project-based learning during the school day.

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Acknowledgment and Gratitude

Thank you, district leaders, for your responsiveness to the March 2023 SJYVA Board presentation, specifically:

- **Increased bullying prevention programs, such as Safe School Ambassadors**
- **Increased Community Safety Specialist presence**
- **Endeavors into communications systems, such as Talking Points**

9



Pre/Post Survey Results

Difference in % of listening session participants responding Strongly Agree/Agree from Pre to Post test

Pre/Post Survey Questions:	High School	Middle School	Elementary School
The <u>school</u> listens to student input on important decisions.	+9.8%	-7.0%	-3.2%
The <u>district</u> listens to student input on important decisions.	+9.5%	-4.0%	-2.0%
I think sharing my voice in listening sessions makes a difference.	+15.5%	-4.2%	-6.0%

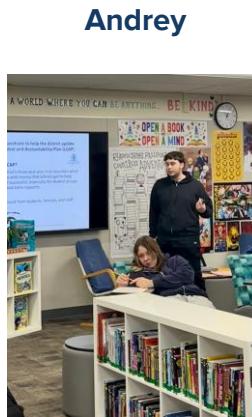
10



Personal Impact



Karin



Andrey



Evan

11



Next Steps

- Full report of key themes and recommendations
- SJYVA Celebration & Recognition: May 9th
- Continued outreach for 2024-25 SJYVA program
- Program planning and improvements based on SJYVA, listening session participant, and site coordinator feedback
- Examination of pre/post survey data for contributing factors to decreased feelings of being heard by elementary/middle school participants
- Identification of additional collaboration opportunities to increase student voice for targeted student groups, such as newcomers and English Language Learners

12



Thank you, San Juan Youth Voice Advocates, supporters, and partners!

Debra Calvin, Ed.D., Associate Superintendent, Educational Services
Sandra Butorac, Interim Director, Student Support Services
Gian Tornatore, Director, Continuous Improvement and LCAP
Laura Mulder, LCAP Analyst
Kristen Estrada, School/Community Prevention Specialist
Lesley Leatherwood, Parent and Family Support Ambassador
Innovation Bridge: Bel Reyes, Brit Irby, and Dr. Mark Carnero
Site administrators and listening session coordinators



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

AGENDA ITEM: I-2

MEETING DATE: 04/23/2024

SUBJECT: 2022-2023 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 2022-2023 Audit Report as prepared by Crowe, LLP (the district's independent auditor).

RATIONALE/BACKGROUND:

The 2022-2023 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, 2023, 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: 04/23/2024

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

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

Joel Ryan, Chief Financial Officer



APPROVED BY:

Melissa Bassanelli, Superintendent of Schools 

SAN JUAN UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2023

SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023
(Continued)

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FINANCIAL STATEMENTS
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For the Year Ended June 30, 2023
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SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Audit Committee
San Juan Unified School District
Carmichael, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Juan Unified School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the San Juan Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the San Juan Unified School District, as of June 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the San Juan Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Juan Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the San Juan Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Juan Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 10 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Total 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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

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 expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited"; was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2024 on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the San Juan Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the San Juan Unified School District's internal control over financial reporting and compliance.

Crowe LLP
Crowe LLP

Sacramento, California
March 15, 2024

**San Juan Unified School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023. 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 pages 1 through 3, the District's financial statements which begin on page 12, and the notes to the financial statements on pages 25 through 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 expenditures 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 \$185,633,997 on June 30, 2023 resulting in an increase from the prior fiscal period by \$182,290,071.

Statement of Net Position

	2023	2022	Variance	% Diff
Current and other assets	636,229,261	633,557,300	2,671,961	0%
Capital assets	972,827,276	887,444,065	85,383,211	10%
Total Assets	1,609,056,537	1,521,001,365	88,055,172	6%
Deferred Outflows	167,108,004	107,512,231	59,595,773	
Current liabilities	121,698,499	96,591,911	25,106,588	26%
Long-term liabilities	1,337,867,692	1,275,699,750	62,167,942	5%
Total Liabilities	1,459,566,191	1,372,291,661	87,274,530	6%
Deferred Inflows	130,964,353	252,878,009	(121,913,656)	
Net assets invested in capital assets, net of related debt	380,191,173	319,131,411	61,059,762	19%
Restricted	299,301,023	203,549,630	95,751,393	47%
Unrestricted	(493,858,199)	(519,337,115)	25,478,916	-5%
Total Net Position	185,633,997	3,343,926	182,290,071	5451%

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 \$2,671,961 due to cash received from one-time grants received prior to June 30 and an increase in the stores balance.
- At the end of fiscal year 2022-23, the District had a total value of \$1,406,350,940 in capital assets. Capital assets include land, buildings, land improvements, equipment and capital projects that are still in progress. Total accumulated depreciation amounted to \$433,523,664. The net capital assets amounted to \$972,827,276, an increase of \$85,383,211 from prior year. This is a result of increased capital projects being handled and completed through Measures J, N and P.

Capital Assets

	2023	2022	Variance	% Diff
Land	6,350,107	6,350,107	-	0%
Work in Progress	179,819,845	177,708,056	2,111,789	1%
Land Improvements	86,677,276	86,677,276	-	0%
Buildings	1,098,799,371	979,431,801	119,367,570	12%
Equipment	34,704,341	28,680,147	6,024,194	21%
Capital Assets, cost	1,406,350,940	1,278,847,387	127,503,553	10%
Accumulated Depreciation	(433,523,664)	(391,403,322)	(42,120,342)	11%
Capital Assets, net	972,827,276	887,444,065	85,383,211	10%

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

- An increase in current liabilities of \$25,106,588 is attributable to goods and services received prior to June 30, 2023 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 \$1,337,368,328 in outstanding financing obligations, including other post-employment benefits (OPEB), compensated absences and net pension liabilities. The decrease in long-term debt of \$67,727,519 is mainly attributed to net pension liabilities and issuance of general obligation bonds.

Long-Term Liabilities

	2023	2022	Variance	% Diff
General Obligation Bonds	681,171,568	752,168,565	(70,996,997)	-9%
Accreted Interest	64,455,947	67,827,191	(3,371,244)	-5%
Premium on Issuance of General Obligation Bonds	41,335,241	45,280,408	(3,945,167)	-9%
Capitalized lease obligations	148,007	438,151	(290,144)	-66%
Other Postemployment Benefits	113,708,810	145,937,052	(32,228,242)	-22%
Compensated absences	5,210,755	6,158,442	(947,687)	-15%
Net Pension Liability (Asset)	431,338,000	251,831,000	179,507,000	71%
Total Long-Term Liabilities	1,337,368,328	1,269,640,809	67,727,519	5%

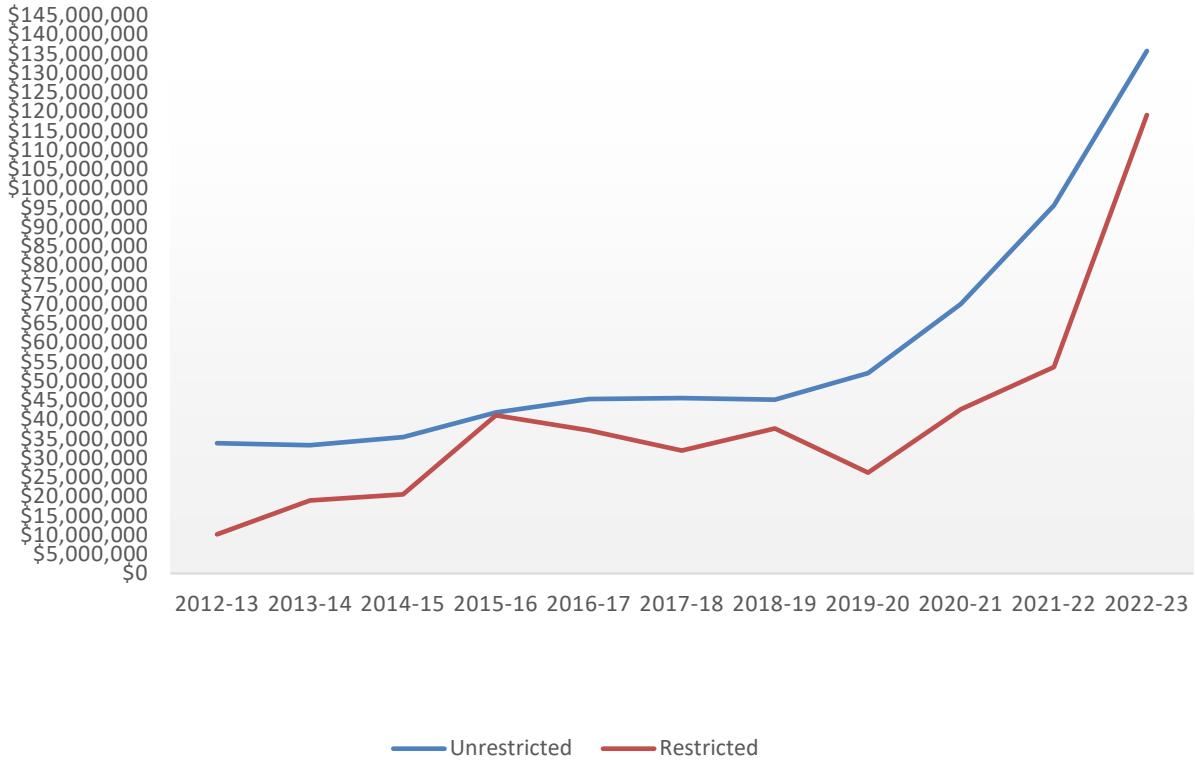
FINANCIAL HIGHLIGHTS

The District's change in net position from prior year was \$182,290,071. Revenues increased by \$120,784,800 which is primarily attributable to the increase in Taxes and subventions, federal and state resources. Expenditures have a net increase of \$80,123,252 which is primarily due to increased costs of instruction related staffing and instructional materials, increase in student support service expense from pandemic related resources and other one-time funding being spent in the current year and a decrease in general administration costs.

Statement of Activities

	2023	2022	Variance	% Diff
Program Revenue				
Charges for Services	\$ 11,298,492	\$ 10,844,430	\$ 454,062	4%
Operating Grants & Contributions	317,190,090	253,488,189	63,701,901	25%
Capital Grants & Contributions	14,680,377	3,052,403	11,627,974	381%
General Revenue			-	
Taxes and subventions	202,520,774	194,214,374	8,306,400	4%
Federal and State Aid	308,410,782	277,878,611	30,532,171	11%
Interest and Investment	6,655,660	834,719	5,820,941	697%
Interagency Revenues	839,840	743,347	96,493	100%
Miscellaneous	4,322,926	4,078,068	244,858	6%
Total Revenue	\$ 865,918,941	\$ 745,134,141	\$ 120,784,800	16%
Expenditures				
Instructional Related	\$ 393,357,467	\$ 346,612,687	\$ 46,744,780	13%
Student Support Services	96,092,865	81,952,747	14,140,118	17%
Pupil Services	65,943,523	55,812,558	10,130,965	18%
General Administration	31,830,996	40,741,894	(8,910,898)	-22%
Plant Services	52,612,269	47,043,623	5,568,646	12%
Other Services	6,423,029	4,253,960	2,169,069	51%
Interest on long-term debt	35,811,948	26,151,103	9,660,845	37%
Other outgo	1,556,773	937,046	619,727	66%
Total Expenditures	\$ 683,628,870	\$ 603,505,618	\$ 80,123,252	13%
Change in Net Assets	\$ 182,290,071	\$ 141,628,523	\$ 40,661,548	29%

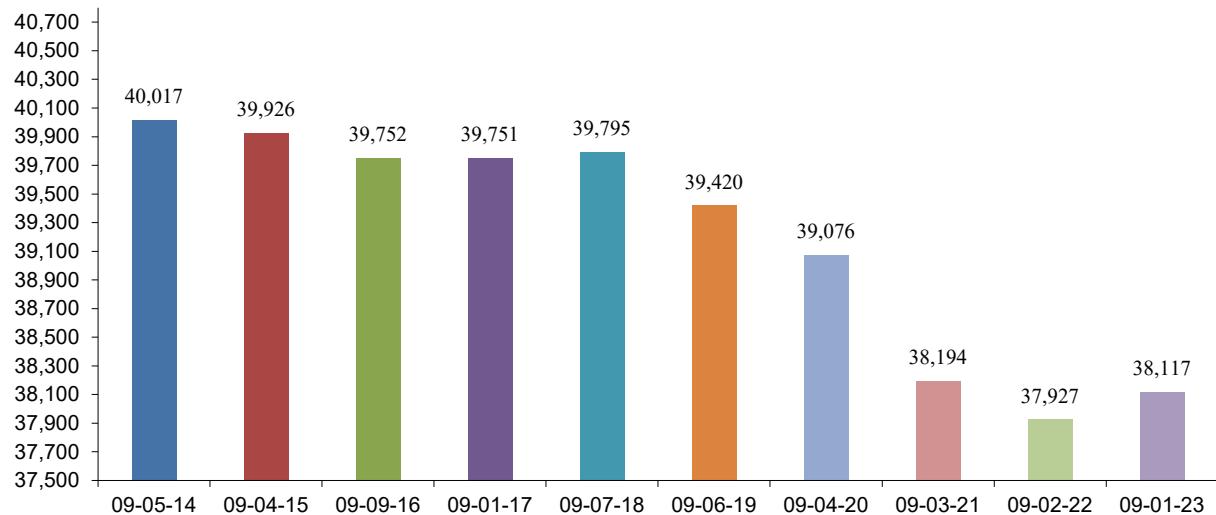
General Fund Balance



The District's General Fund overall experienced an increase in its fund balance by \$105,566,231. Revenue increased by \$108.5 million which is mainly due to the LCFF calculation, mandated cost reimbursements, Special Education grants, 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 continues to spend the COVID funds to provide additional support and service functions for students. There was an increase in supplies and capital outlay to supply students and staff with the necessary supplies, for additional instructional supports. This included additional summer programs to mitigate the learning losses students were facing.

Enrollment



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

The District experienced an increase in student enrollment between FY21-22 and FY 22-23. An increase is also expected to be seen in FY 23-24.

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.

The district has adopted a range of instructional models and opportunities to support the academic and social and emotional needs of all students in response to impact of the pandemic.

BASIC FINANCIAL STATEMENTS

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 571,725,568
Receivables	62,078,769
Prepaid expenses	1,756,845
Stores inventory	668,079
Non-depreciable capital assets (Note 4)	186,169,952
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>786,657,324</u>
Total assets	<u>1,609,056,537</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	150,417,685
Deferred outflows of resources - OPEB (Notes 10)	14,853,067
Deferred loss on refunding of debt	<u>1,837,252</u>
Total deferred outflows of resources	<u>167,108,004</u>
LIABILITIES	
Accounts payable	97,214,568
Unearned revenue	14,172,110
Interagency balances	715,423
Unpaid claims and claim adjustment expenses (Note 5)	499,366
Long-term liabilities:	
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	9,596,398
Due within one year (Note 6)	65,593,978
Due after one year (Note 6)	<u>1,271,774,348</u>
Total liabilities	<u>1,459,566,191</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	84,921,000
Deferred inflows of resources - OPEB (Note 10)	<u>46,043,353</u>
Total deferred inflows of resources	<u>130,964,353</u>
NET POSITION	
Net investment in capital assets	380,191,173
Restricted:	
Legally restricted programs	147,314,195
Capital projects	4,481,127
Debt service	103,067,182
Self-insurance	44,438,519
Unrestricted	<u>(493,858,199)</u>
Total net position	<u>\$ 185,633,997</u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023**

						Net (Expense) Revenues and Change in <u>Net Position</u>
				Program Revenues		
		<u>Expenses</u>	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:						
Instruction	\$ 393,357,467	\$ 434,214	\$ 135,148,399	\$ 14,680,377		\$ (243,094,477)
Instruction-related services:						
Supervision of instruction	50,904,070	87,679	61,457,338	-		10,640,947
Instructional library, media and technology	4,517,364	63,975	444,650	-		(4,008,739)
School site administration	40,671,431	49,488	5,544,092	-		(35,077,851)
Pupil services:						
Home-to-school transportation	10,452,419	271	1,042,639	-		(9,409,509)
Food services	22,269,703	1,692,957	30,497,553	-		9,920,807
All other pupil services	33,221,401	85,374	12,963,597	-		(20,172,430)
General administration:						
Data processing	9,023,759	11,758	196,995	-		(8,815,006)
All other general administration	22,807,237	81,847	8,320,329	-		(14,405,061)
Plant services	52,612,269	147,773	2,202,517	-		(50,261,979)
Ancillary services	6,417,862	1,649,332	14,763,613	-		9,995,083
Community services	5,167	891	4,585	-		309
Interest on long-term liabilities	35,811,948	-	-	-		(35,811,948)
Other outgo	1,556,773	6,992,933	44,603,783	-		50,039,943
Total governmental activities	\$ 683,628,870	\$ 11,298,492	\$ 317,190,090	\$ 14,680,377		(340,459,911)
General revenues:						
Taxes and subventions:						
Taxes levied for general purposes						137,950,461
Taxes levied for debt service						64,394,697
Taxes levied for other specific purposes						175,616
Federal and state aid not restricted to specific purposes						308,410,782
Interest and investment earnings						6,655,660
Interagency revenues						839,840
Miscellaneous						<u>4,322,926</u>
						<u>Total general revenues</u> <u>522,749,982</u>
						<u>Change in net position</u> <u>182,290,071</u>
						<u>Net position, July 1, 2022</u> <u>3,343,926</u>
						<u>Net position, June 30, 2023</u> <u>\$ 185,633,997</u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023**

	<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	\$ 259,357,807	\$ 29,572,025	\$ 84,613,814	\$ 21,377,938	\$ 394,921,584
Cash in revolving fund	205,000	-	-	722	205,722
Cash on hand and in banks	-	-	-	2,549,590	2,549,590
Cash awaiting deposit	15,763	20,959	-	2,515	39,237
Cash with Fiscal Agent	-	114,015,814	6,450,137	-	120,465,951
Receivables	48,771,393	1,110,819	972,238	9,965,891	60,820,341
Prepaid expenditures	1,064,692	-	-	-	1,064,692
Due from other funds	5,193,353	7,629	-	390,458	5,591,440
Stores inventory	139,634	-	-	528,445	668,079
 Total assets	 <u>\$ 314,747,642</u>	 <u>\$ 144,727,246</u>	 <u>\$ 92,036,189</u>	 <u>\$ 34,815,559</u>	 <u>\$ 586,326,636</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 40,745,057	\$ 16,545,785	\$ 15,715,445	\$ 809,026	\$ 73,815,313
Unearned revenue	13,153,461	-	159,110	-	13,312,571
Due to other funds	5,964,379	-	-	287,296	6,251,675
 Total liabilities	 <u>59,862,897</u>	 <u>16,545,785</u>	 <u>15,874,555</u>	 <u>1,096,322</u>	 <u>93,379,559</u>
Fund balances:					
Nonspendable	1,409,326	-	-	529,167	1,938,493
Restricted	118,076,085	128,181,461	76,161,634	33,190,070	355,609,250
Committed	41,226,291	-	-	-	41,226,291
Assigned	6,434,184	-	-	-	6,434,184
Unassigned	87,738,859	-	-	-	87,738,859
 Total fund balances	 <u>254,884,745</u>	 <u>128,181,461</u>	 <u>76,161,634</u>	 <u>33,719,237</u>	 <u>492,947,077</u>
 Total liabilities and fund balances	 <u>\$ 314,747,642</u>	 <u>\$ 144,727,246</u>	 <u>\$ 92,036,189</u>	 <u>\$ 34,815,559</u>	 <u>\$ 586,326,636</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, 2023**

Total fund balances - Governmental Funds \$ 492,947,077

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 \$1,406,350,940 and the accumulated depreciation is \$433,523,664 (Note 4). 972,827,276

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, 2023 consisted of (Note 6):

General Obligation Bonds	\$ (681,171,568)
Accrued interest	(64,455,947)
Unamortized Premium on issuance of General Obligation Bonds	(41,335,241)
Lease liabilities	(148,007)
Total OPEB liability (Note 10)	(113,708,810)
Net pension liability (Notes 8 and 9)	(431,338,000)
Compensated absences	<u>(5,210,753)</u>
	(1,337,368,326)

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.

1,837,252

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

44,438,519

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	\$ 150,417,685
Deferred inflows of resources relating to pensions	<u>(84,921,000)</u>
	65,496,685

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

(23,354,200)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

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	\$ 14,853,067
Deferred inflows of resources relating to OPEB	<u>(46,043,353)</u>
	<u>(31,190,286)</u>
Total net position - governmental activities	<u>\$ 185,633,997</u>

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES –
GOVERNMENTAL FUNDS
June 30, 2023

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 294,836,576	\$ -	\$ -	\$ 2,503,946	\$ 297,340,522
Local sources	<u>137,967,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,967,402</u>
Total LCFF	<u>432,803,978</u>	<u>-</u>	<u>-</u>	<u>2,503,946</u>	<u>435,307,924</u>
Federal sources	88,242,699	-	-	30,175,353	118,418,052
Other state sources	160,713,375	15,284	719,273	32,688,703	194,136,635
Other local sources	18,573,626	8,753,791	76,871,981	13,214,079	117,413,477
Total revenues	<u>700,333,678</u>	<u>8,769,075</u>	<u>77,591,254</u>	<u>78,582,081</u>	<u>865,276,088</u>
Expenditures:					
Current:					
Certificated salaries	240,826,236	-	-	11,996,140	252,822,376
Classified salaries	91,423,658	1,161,816	-	11,088,419	103,673,893
Employee benefits	174,584,975	565,983	-	12,866,730	188,017,688
Books and supplies	25,791,791	220,320	-	13,372,009	39,384,120
Contract services and operating expenditures	49,615,655	2,684,444	-	5,178,775	57,478,874
Other outgo	1,556,773	-	-	-	1,556,773
Capital outlay	3,813,204	123,487,878	-	1,400,916	128,701,998
Debt service:					
Principal retirement	290,144	-	70,996,997	-	71,287,141
Interest	<u>10,284</u>	<u>-</u>	<u>31,613,678</u>	<u>-</u>	<u>31,623,962</u>
Total expenditures	<u>587,912,720</u>	<u>128,120,441</u>	<u>102,610,675</u>	<u>55,902,989</u>	<u>874,546,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>112,420,958</u>	<u>(119,351,366)</u>	<u>(25,019,421)</u>	<u>22,679,092</u>	<u>(9,270,737)</u>
Other financing sources (uses)					
Transfers in	1,131,802	20,093,476	-	6,305,516	27,530,794
Transfers out	(7,986,529)	-	-	(21,170,932)	(29,157,461)
Proceeds from disposal of capital assets	-	241,500	-	-	241,500
Other financing sources	-	18,999	-	-	18,999
Total other financing sources (uses)	<u>(6,854,727)</u>	<u>20,353,975</u>	<u>-</u>	<u>(14,865,416)</u>	<u>(1,366,168)</u>
Net change in fund balances	105,566,231	(98,997,391)	(25,019,421)	7,813,676	(10,636,905)
Fund balances, July 1, 2022	<u>149,318,514</u>	<u>227,178,852</u>	<u>101,181,055</u>	<u>25,905,561</u>	<u>503,583,982</u>
Fund balances, June 30, 2023	<u>\$ 254,884,745</u>	<u>\$ 128,181,461</u>	<u>\$ 76,161,634</u>	<u>\$ 33,719,237</u>	<u>\$ 492,947,077</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, 2023**

Net change in fund balances - Total Governmental Funds	\$ (10,636,905)
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).	129,189,271
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(42,821,544)
Proceeds from disposal of capital assets is reported as revenue in governmental fund; only the resulting gain or loss is reported in the statement of activities (Note 4).	(984,516)
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).	71,287,141
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).	3,945,167
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).	3,371,244
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.	(558,367)
Interest on long-term liabilities is recognized in the period incurred, in governmental funds it is recognized when due	(5,897,029)
Activities of the internal service fund are reported with governmental activities.	(341,118)

(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, 2023

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):	\$ 36,360,260
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).	(1,571,222)
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>947,689</u>
Change in net position of governmental activities	<u>\$ 182,290,071</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2023

ASSETS

Current assets:

Cash in County Treasury	\$ 53,543,484
Receivables	1,258,428
Prepaid expenses	692,153
Due from other funds	<u>4,889,357</u>
 Total assets	 <u>60,383,422</u>

LIABILITIES

Current liabilities:

Accounts payable	45,055
Unearned revenue	859,539
Due to other funds	4,944,545
Current unpaid claims and claim adjustment expenses	<u>499,366</u>
 Total current liabilities	 <u>6,348,505</u>
 Unpaid claims and claim adjustment expenses, less current portion (Note 5)	 <u>9,596,398</u>
 Total liabilities	 <u>15,944,903</u>

NET POSITION

Restricted for self-insurance activities	\$ <u>44,438,519</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, 2023**

Operating revenues:

Self insurance premiums	\$ 23,738,705
Other local revenue	<u>747,711</u>
Total operating revenues	<u><u>24,486,416</u></u>

Operating expenses:

Classified salaries	430,320
Employee benefits	254,239
Books and supplies	1,870
Contract services	<u>27,607,507</u>
Total operating expense	<u><u>28,293,936</u></u>

Operating loss (3,807,520)

Non-operating revenue:

Interest income	1,839,735
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Transfers in:

Other authorized transfers in	<u>1,626,667</u>
Total non-operating revenue	<u><u>3,466,402</u></u>
Change in net position	(341,118)
Total net position, July 1, 2022	<u>44,779,637</u>
Total net position, June 30, 2023	<u><u>\$ 44,438,519</u></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, 2023**

Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 19,186,097
Cash received from other state and local sources	747,711
Cash paid for contract services	(26,576,021)
Cash paid for employee benefits	(254,239)
Cash paid for salaries	(430,320)
Cash paid for other expenses	<u>(1,870)</u>
Net cash used in operating activities	<u>(7,328,642)</u>
Cash flows provided by investing activities:	
Interest income received	<u>1,839,735</u>
Cash flows from noncapital financing activities:	
Transfers in	<u>1,626,667</u>
Increase in cash and investments	(3,862,240)
Cash and investments, July 1, 2022	<u>57,405,724</u>
Cash and investments, June 30, 2023	<u>\$ 53,543,484</u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	<u>\$ (3,807,520)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:	
(Increase) decrease in:	
Receivables	(1,063,951)
Amount due from other funds	(2,844,507)
Prepaid expenses	12,788
(Decrease) increase in:	
Accounts payable	52,781
Amount due to other funds	(693,273)
Unpaid claims and claim adjustment expenses	<u>1,018,698</u>
Total adjustments	<u>(3,521,122)</u>
Net cash used in operating activities	<u>\$ (7,328,642)</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS
June 30, 2023

Special
Education
Pass-
Through
Fund

ASSETS

Due from other funds \$ 715,423

Total assets \$ 715,423

LIABILITIES

Accounts payable \$ 715,423

Total liabilities \$ 715,423

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, 2023

	<u>Special Education Pass- Through <u>Fund</u></u>
Revenues	<u>\$ 5,990,860</u>
Expenditures	<u>5,990,860</u>
Change in net position	-
Net Position, July 1, 2022	<u>—</u>
Net Position, June 30, 2023	<u>\$ —</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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, 2023

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, 2023

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, 2023.

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, 2023

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	\$ 79,021,081	\$ 71,396,604	\$ 150,417,685
Deferred inflows of resources	\$ 75,877,000	\$ 9,044,000	\$ 84,921,000
Net pension liability	<u>\$ 237,502,000</u>	<u>\$ 193,836,000</u>	<u>\$ 431,338,000</u>
Pension expense	<u>\$ 28,386,906</u>	<u>\$ 22,525,575</u>	<u>\$ 50,912,481</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 \$5,210,753 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, 2023

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, 2023, the District had \$41,226,291 in 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, however as of June 30, 2023, no such designation has occurred.

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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, 2023, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of 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 May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB 96 defines a subscription-based information technology arrangement and requires the recognition of a right to use subscription asset and corresponding subscription liability. This statement was effective for fiscal years beginning after June 15, 2022. There was no impact to the District's July 1, 2022 net position as a result of the implementation of GASB Statement No. 96.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2023 consisted of the following:

	<u>Governmental Activities</u>
Pooled Funds:	
Cash in County Treasury	\$ 448,465,068
Cash awaiting deposit	39,237
Deposits:	
Cash in revolving fund	205,722
Cash on hand and in banks	2,549,590
Cash with Fiscal Agent:	
Restricted for capital projects and debt repayment	<u>120,465,951</u>
Total	<u>\$ 571,725,568</u>

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2023, the carrying amount of the District's accounts was \$2,755,312 and the bank balance was \$4,879,781, of which \$4,629,781 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, 2023, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the District had no concentration of credit risk.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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, 2023 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 5,193,353	\$ 5,964,379
Building	7,629	-
Non-Major Funds:		
Charter Schools	134,064	12,325
Adult Education	58,459	56,460
Child Development	149,737	189,078
Cafeteria	48,198	29,433
Self-Insurance Fund	4,889,357	4,944,545
Special Education Pass-Through	715,423	-
Totals	\$ 11,196,220	\$ 11,196,220

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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 2022-23 fiscal year were as follows:

Transfer from the General Fund to the Building Fund for Child Development custodial charges at re-use sites.	\$ 54,346
Transfer from the General Fund to the Self-Insurance Fund for benefits.	1,626,667
Transfer from the General Fund to the Cafeteria Fund for student milk.	4,434
Transfer from the General Fund to the Deferred Maintenance Fund for the deferred maintenance transfer.	2,000,000
Transfer from the Charter Schools Fund to the Building Fund for Choices Charter facilities lease and utilities.	250,951
Transfer from the Capital Facilities Fund to the Building Fund for the Arcade construction project.	5,000,000
Transfer from the General Fund to the Adult Education fund for funds earned.	57,055
Transfer from the General Fund to the Child Development Fund for Discovery Club and After School Programs for eligible students.	4,244,027
Transfer from the Adult Education Fund to the Budiling Fund for re-use site and custodial fee at Sunrise Elementary School.	99,347
Transfer from the Cafeteria Fund to the Budiling Fund for custodial charges at re-use site.	8,455
Transfer from the County School Facilities Fund to the Building Fund for OPSC Funding.	14,680,377
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	620
Transfer from the Adult Education Fund to the General Fund for indirect costs.	60,696
Transfer from the Child Development Fund to the General Fund for indirect costs.	709,957
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	<u>360,529</u>
	<u>\$ 29,157,461</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2023 is shown below:

	Balance July 1, <u>2022</u>	Transfers and <u>Additions</u>	Transfers and <u>Deletions</u>	Balance June 30, <u>2023</u>
Non-depreciable:				
Land	\$ 6,350,107	\$ -	\$ -	\$ 6,350,107
Work-in-process	177,708,056	120,067,357	117,955,568	179,819,845
Depreciable:				
Buildings	979,431,801	120,398,929	1,031,359	1,098,799,371
Improvement of sites	86,677,276	-	-	86,677,276
Equipment	<u>28,680,147</u>	<u>6,678,553</u>	<u>654,359</u>	<u>34,704,341</u>
 Totals, at cost	 <u>1,278,847,387</u>	 <u>247,144,839</u>	 <u>119,641,286</u>	 <u>1,406,350,940</u>
 Less accumulated depreciation:				
Buildings	(330,725,663)	(38,475,533)	(156,351)	(369,044,845)
Improvement of sites	(37,637,539)	(3,886,746)	-	(41,524,285)
Equipment	<u>(23,040,120)</u>	<u>(459,265)</u>	<u>(544,851)</u>	<u>(22,954,534)</u>
 Total accumulated depreciation	 <u>(391,403,322)</u>	<u>(42,821,544)</u>	<u>(701,202)</u>	<u>(433,523,664)</u>
 Governmental activities capital assets, net	 <u>\$ 887,444,065</u>	<u>\$ 204,323,295</u>	<u>\$ 118,940,084</u>	<u>\$ 972,827,276</u>

Depreciation expense was charged to governmental activities for the year ended June 30, 2023 as follows:

Instruction	\$ 41,189,001
Instructional Library, Media and Technology	99,851
Home- to- school transportation	482,754
Food services	29,956
All other pupil services	11,983
All other general administration	373,596
Centralized data processing	187,746
Plant services	<u>446,657</u>
 Total depreciation expense	 <u>\$ 42,821,544</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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 \$9,878,000 is based on an actuarial study as of June 30, 2023 discounted at 1.0 percent. The Dental and Vision claims liabilities of \$208,078 and \$9,686, respectively are calculated based on an incremental lag factor methodology. Changes in the Fund's claims liability for the years ended June 30, 2022 and 2023 were as follows:

	<u>Workers' Compensation</u>	<u>Dental</u>	<u>Vision</u>	<u>Total</u>
Claims Liability at, June 30, 2021	\$ 9,344,514	\$ 198,066	\$ 19,870	\$ 9,562,450
Incurred claims	879,588	4,067,387	199,979	5,146,954
Claims payments	<u>(1,354,478)</u>	<u>(4,068,966)</u>	<u>(208,894)</u>	<u>(5,632,338)</u>
Claims Liability at, June 30, 2022	8,869,624	196,487	10,955	9,077,066
Incurred claims	2,522,746	3,991,551	205,118	6,719,415
Claims payments	<u>(1,514,370)</u>	<u>(3,979,960)</u>	<u>(206,387)</u>	<u>(5,700,717)</u>
Claims Liability at, June 30, 2023	<u>\$ 9,878,000</u>	<u>\$ 208,078</u>	<u>\$ 9,686</u>	<u>\$ 10,095,764</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2023 follows:

<u>Series</u>	Interest <u>Rate %</u>	Original <u>Maturity</u>	Outstanding <u>July 1, 2022</u>	Issued <u>Year</u>	Current <u>Current Year</u>	Redeemed	Outstanding <u>June 30, 2023</u>
Series 1999	4.38-5.70%	2025	\$ 1,416,291	\$ -	\$ 499,736	\$ 499,736	\$ 916,555
Series 2000	4.375-6.250%	2026	1,594,961	-	429,583	429,583	1,165,378
Series 2001B	4.2-5.125%	2027	14,693,864	-	2,937,678	2,937,678	11,756,186
Series 2003A and 2003B	1-5.8%	2029	14,213,517	-	-	-	14,213,517
Series 2004A	5.52-5.53%	2030	1,794,932	-	-	-	1,794,932
Series 2011	0.8-5.5%	2026	7,805,000	-	-	-	7,805,000
Refunding Series A and B	2-5%	2029	2,350,000	-	2,350,000	2,350,000	-
Series 2013	3-5%	2039	1,375,000	-	1,375,000	1,375,000	-
Series 2014 Refunding	2-5%	2031	5,185,000	-	2,545,000	2,545,000	2,640,000
Series 2014	2-5%	2033	1,385,000	-	685,000	685,000	700,000
Series B (2014)	1-3%	2028	7,240,000	-	3,565,000	3,565,000	3,675,000
Election of 2002, 2017	2-3%	2023	2,710,000	-	2,710,000	2,710,000	-
Election of 2012, 2017	2-4%	2029	32,850,000	-	4,280,000	4,280,000	28,570,000
Refunding Series 2017	2-3.375%	2027	33,320,000	-	4,485,000	4,485,000	28,835,000
Election of 2012, 2019	3-4%	2032	126,790,000	-	5,935,000	5,935,000	120,855,000
Election of 2016, 2019	4%	2032	36,480,000	-	6,130,000	6,130,000	30,350,000
GO Bonds Election of 2012, Series 202	0.25-4.00%	2030	27,260,000	-	2,855,000	2,855,000	24,405,000
GO Bonds Election of 2016, Series 202	0.25-4.00%	2042	144,560,000	-	16,005,000	16,005,000	128,555,000
GO Bonds Refunding 2020	0.265-2.416%	2035	139,145,000	-	6,415,000	6,415,000	132,730,000
GO Bonds Election of 2016, Series 202	2.18-5%	2047	150,000,000	-	7,795,000	7,795,000	142,205,000
			<u>\$ 752,168,565</u>	<u>\$ -</u>	<u>\$ 70,996,997</u>	<u>\$ 681,171,568</u>	

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2023 are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 56,355,170	\$ 32,759,219	\$ 89,114,389
2025	59,803,857	29,436,045	89,239,902
2026	66,902,118	27,076,036	93,978,154
2027	60,002,238	38,026,684	98,028,922
2028	55,937,205	28,256,767	84,193,972
2029-2033	184,880,980	71,246,070	256,127,050
2034-2038	59,610,000	33,329,211	92,939,211
2039-2043	75,035,000	21,309,038	96,344,038
2043-2047	<u>62,645,000</u>	<u>6,487,200</u>	<u>69,132,200</u>
	<u>\$ 681,171,568</u>	<u>\$ 287,926,270</u>	<u>\$ 969,097,838</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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 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, with the remaining balance paid in full in 2023 ahead of the August 2028 maturity.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

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, with the remaining balance paid in full in 2023 ahead of the originally 2039 maturity.

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 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%.

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%.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

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%.

In April 2022, the District issued General Obligation Bonds Election of 2016, Series 2022 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2046. The bonds were issued at interest rates ranging from 2.18% to 5.00%.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Lease Liabilities: The District is leasing equipment under long-term lease purchase agreements with capitalized value of \$2,927,768 and accumulated depreciation of \$2,927,768. The following is a summary of future payments on the capital leases:

Year Ending <u>June 30,</u>	<u>Principal</u>
2024	<u>\$ 149,996</u>
Total payments	149,996
Less amount representing interest	<u>(1,989)</u>
Net present value of minimum payments	<u>\$ 148,007</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2023 is shown below:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Amounts Due Within One Year</u>
<u>Debt:</u>					
General Obligation Bonds	\$ 752,168,565	\$	- \$ 70,996,997	\$ 681,171,568	\$ 56,355,170
Accreted interest	67,827,191	-	3,371,244	64,455,947	-
Unamortized premium on Issuance of General Obligation Bonds	45,280,408	-	3,945,167	41,335,241	3,880,048
Lease liabilities	438,151	-	290,144	148,007	148,007
<u>Other long-term liabilities:</u>					
Total OPEB liability (Note 10)	145,937,052	-	32,228,242	113,708,810	-
Net pension liability (Notes 8 and 9)	251,831,000	179,507,000	-	431,338,000	-
Compensated absences	<u>6,158,442</u>	<u>-</u>	<u>947,689</u>	<u>5,210,753</u>	<u>5,210,753</u>
Totals	<u>\$ 1,269,640,809</u>	<u>\$ 179,507,000</u>	<u>\$ 111,779,483</u>	<u>\$ 1,337,368,326</u>	<u>\$ 65,593,978</u>

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the lease liabilities 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, 2023

NOTE 7 - FUND BALANCES

Fund balances, by category, at June 30, 2023 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	\$ 205,000	\$ -	\$ -	\$ 722	\$ 205,722
Stores inventory	139,634	-	-	-	139,634
Prepaid expenditures	1,064,692	-	-	528,445	1,593,137
Subtotal nonspendable	1,409,326	-	-	529,167	1,938,493
Restricted:					
Legally restricted programs	118,076,085	-	-	-	118,076,085
Student body activities	-	-	-	2,534,012	2,534,012
Charter school operations	-	-	-	927,556	927,556
Adult education operations	-	-	-	1,950,262	1,950,262
Child development	-	-	-	7,116,341	7,116,341
Cafeteria operations	-	-	-	12,842,460	12,842,460
Deferred maintenance	-	-	-	3,338,312	3,338,312
Capital projects	-	128,181,461	-	4,481,127	132,662,588
Debt service	-	-	76,161,634	-	76,161,634
Subtotal restricted	118,076,085	128,181,461	76,161,634	33,190,070	355,609,250
Committed:					
Bus replacement plan	13,524,000	-	-	-	13,524,000
Technology device refresh and enhancements	9,136,233	-	-	-	9,136,233
Carryover of unspent 2021-22					
Supplemental grants	8,566,058				8,566,058
Textbook adoptions	10,000,000	-	-	-	10,000,000
Subtotal committed	41,226,291	-	-	-	41,226,291
Assigned:					
ERP Implementation	655,477	-	-	-	655,477
Additional Unspent Supplemental	5,778,707	-	-	-	5,778,707
Subtotal assigned	6,434,184	-	-	-	6,434,184
Unassigned:					
Designated for economic uncertainty	11,895,349	-	-	-	11,895,349
Undesignated	75,843,510	-	-	-	75,843,510
Subtotal unassigned	87,738,859	-	-	-	87,738,859
Total fund balances	\$ 254,884,745	\$ 128,181,461	\$ 76,161,634	\$ 33,719,237	\$ 492,947,077

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN

General Information about the State Teachers’ Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers’ Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers’ Retirement System (CalSTRS). The Teachers’ Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plan may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members’ final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60 - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member’s highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a full-time basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62 - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers’ Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the “Special Legislation”), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

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

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-22. 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 2021-22.

Under CalSTRS 2% at 62, members pay 9% toward the normal cost and an additional 1.205 percent as per the CalSTRS Funding Plan for a total member contribution rate of 10.205 percent. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% since the last time the member contribution rate was set. Based on the June 30, 2021, valuation adopted by the CalSTRS board in May 2022, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2022.

Employers – Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorized the CalSTRS board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2022, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2022–23 for a total employer contribution rate of 19.10%.

The CalSTRS employer contribution rates effective for fiscal year 2022-23 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2022	8.250%	10.850%	19.100%
July 1, 2023 to June 30, 2046	8.250%	(1)	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47	

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.25% total and no lower than 8.250%.

The District contributed \$45,588,081 to the plan for the fiscal year ended June 30, 2023.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

State – 10.828 percent of the members’ calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state’s share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the CalSTRS board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022–23 for a total contribution rate of 10.828%.

Special legislation appropriated supplemental state contributions to reduce the state’s portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019–20 through 2021–22. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, the “Rainy-Day Budget Stabilization Fund Act”, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2021–22, CalSTRS received \$410.0 million in supplemental state contributions from Proposition 2 funds. Additionally, CalSTRS received a one-time supplemental payment of \$173.7 million from the General Fund in fiscal year 2021–22 to offset forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21.

The CalSTRS state contribution rates effective for fiscal year 2022–23 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2022	2.017%	6.311%	2.50%	10.828%
July 01, 2023 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The CalSTRS board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 237,502,000
State's proportionate share of the net pension liability associated with the District	<u>134,242,000</u>
Total	<u>\$ 371,744,000</u>

The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2023, the District's proportion was 0.342 percent, which was an increase of 0.025 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District recognized pension expense of \$28,386,906 and revenue of \$21,538,056 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 195,000	\$ 17,808,000
Changes of assumptions	11,778,000	-
Net differences between projected and actual earnings on investments	-	11,614,000
Changes in proportion and differences between District contributions and proportionate share of contributions	21,460,000	46,455,000
Contributions made subsequent to measurement date	<u>45,588,081</u>	<u>-</u>
Total	<u>\$ 79,021,081</u>	<u>\$ 75,877,000</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

\$45,588,081 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	\$	
2024	\$	(9,336,717)
2025	\$	(18,388,717)
2026	\$	(25,323,216)
2027	\$	13,052,450
2028	\$	(4,424,300)
2029	\$	1,976,500

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2023 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District’s proportionate share of the net pension liability	\$ 403,367,000	\$ 237,502,000	\$ 99,785,000

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, 2023

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/acfr-2022.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join the PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2023 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2022-2023.

Employers - The employer contribution rate was 25.37 percent of applicable member earnings.

The District contributed \$26,073,604 to the plan for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the District reported a liability of \$193,836,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2023, the District’s proportion was 0.563 percent, which was an increase of 0.035 percent from its proportion measured as of June 30, 2022.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

For the year ended June 30, 2023, the District recognized pension expense of \$22,525,575. At June 30, 2023, 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	\$ 876,000	\$ 4,823,000
Changes of assumptions	14,339,000	-
Net differences between projected and actual earnings on investments	22,887,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,221,000	4,221,000
Contributions made subsequent to measurement date	26,073,604	-
Total	<u>\$ 71,396,604</u>	<u>\$ 9,044,000</u>

\$26,073,604 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending
June 30.

2024	\$ 7,761,500
2025	\$ 7,193,500
2026	\$ 7,368,000
2027	\$ 13,956,000

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 3.9 years as of the June 30, 2023 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, 2023

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, 2021, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.30% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

During the 2021-22 measurement period, the financial reporting discount rate for PERF B was lowered from 7.15 percent to 6.90 percent. In addition, the inflation assumption was reduced from 2.50 percent to 2.30 percent. Lastly, demographic assumptions for mortality rates were updated.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10 (1, 2)</u>
Global Equity – cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

(1) An expected inflation rate of 2.30% used for this period

(2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1%	Current	1%
	Decrease	Discount	Increase
	<u>(5.90%)</u>	<u>Rate (6.90%)</u>	<u>(7.90%)</u>
District’s proportionate share of the net pension liability	\$ 280,005,000	\$ 193,836,000	\$ 122,620,000

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, 2023 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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2023:

	<u>Number of Participants</u>	
	<u>District</u>	<u>Charter</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	541	1
Active employees	4,220	3
	<hr/> <u>4,761</u>	<hr/> <u>4</u>

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 \$6,589,236 for the year ended June 30, 2023. 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, 2022 and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions: The total OPEB liability in the June 30, 2022 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>	3.69% 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)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

<u>Inflation Rate</u>	2.50% per year
<u>Salary Increases</u>	3.00% per year
<u>Healthcare Trend Rate</u>	6.80% per year

Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2022	<u>\$ 145,937,052</u>
Changes for the year:	
Service cost	9,733,598
Interest	2,921,516
Differences between actual and expected experience	(16,934,616)
Changes in assumptions	(20,932,012)
Benefit payments	<u>(7,016,728)</u>
Net change	<u>(32,228,242)</u>
Balance, at June 30, 2023	<u>\$ 113,708,810</u>

The changes in assumptions include a change in the discount rate from 1.92 percent in the prior valuation, to 3.69 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2023 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>(2.69%)</u>	Current Discount Rate (3.69%)	1% Increase <u>(4.69%)</u>
Total OPEB Liability	<u>\$ 121,397,419</u>	<u>\$ 113,708,810</u>	<u>\$ 106,375,974</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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>(5.80%)</u>	Healthcare Cost Trend Rates <u>Rate (6.80%)</u>	1% Increase <u>(7.80%)</u>
Total OPEB Liability	<u>\$ 102,760,594</u>	<u>\$ 113,708,810</u>	<u>\$ 126,445,529</u>

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB- For the year ended June 30, 2023, the District recognized OPEB expense of \$8,160,459. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows <u>of Resources</u>	Deferred Inflows <u>of Resources</u>
Difference between expected and actual experience	\$ 710,991	\$ 17,042,961
Changes of assumptions	7,552,840	29,000,392
Net differences between projected and actual earnings on investments	-	-
Contributions made subsequent to measurement date	6,589,236	-
Total	<u>\$ 14,853,067</u>	<u>\$ 46,043,353</u>

\$6,589,236 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, 2024. 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>	
2024	\$ (4,494,655)
2025	\$ (4,494,655)
2026	\$ (4,484,492)
2027	\$ (4,469,672)
2028	\$ (3,898,919)
Thereafter	\$ (15,937,129)

The effect of changes in assumptions are amortized over a closed period of 10 years as of the June 30, 2022 measurement date.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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 reinsurance 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, 2022 (the most recent information available):

Total assets	\$ 211,771,868
Deferred outflows	\$ 1,751,462
Total liabilities	\$ 86,615,462
Deferred inflows	\$ 3,674,124
Net position	\$ 123,233,744
Total revenues	\$ 59,106,775
Total expenses	\$ 66,231,031

The following is a summary of financial information for Education Technology Joint Powers Authority at June 30, 2022 (the most recent information available):

Total assets	\$ 324,793
Total liabilities	\$ 455,037
Net position	\$ (130,244)
Total revenues	\$ 244,984
Total expenses	\$ 147,900

The following is a summary of financial information for Sourcewell Staples Minnesota at June 30, 2022 (the most recent information available):

Total assets	\$ 95,694,056
Deferred outflows	\$ 12,596,093
Total liabilities	\$ 28,174,152
Deferred inflows	\$ 13,767,420
Net position	\$ 66,348,577
Total revenues	\$ 101,311,120
Total expenses	\$ 99,407,782

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 11 - JOINT POWERS AGREEMENT (Continued)

The following is a summary of financial information for School Project for Utility Rate Reduction at June 30, 2022 (the most recent information available):

Total assets	\$ 20,724,164
Total liabilities	\$ 15,094,369
Net position	\$ 5,629,795
Total revenues	\$ 64,718,155
Total expenses	\$ 65,821,881

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, 2023, the District has approximately \$176.4 million in outstanding commitments on ongoing construction contracts.

NOTE 13 – SUBSEQUENT EVENT

In January 2024, the District issued General Obligation Bonds Election of 2016, Series 2024 in the amount of \$125,000,000 to finance renovation, construction and improvement of school facilities. The bonds mature during succeeding years through August 2045. The bonds were issued at interest rates ranging from 4.00% to 5.00%.

In January 2024, the District issued General Obligation Bonds Election of 2016, Refunding Series 2024 in the amount of \$105,935,000 to refund certain outstanding General Obligation Bonds E and pay costs of issuance of the Refunding Bonds. The bonds mature during succeeding years through August 2031. The bonds were issued at an interest of 5.00%.

REQUIRED SUPPLEMENTARY INFORMATION

**SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023**

	Budget		Variance Favorable (Unfavorable)	
	Original	Final	Actual	
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 310,281,480	\$ 317,815,562	\$ 294,836,576	\$ (22,978,986)
Local sources	99,708,644	107,765,546	137,967,402	30,201,856
Total Local Control Funding Formula	409,990,124	425,581,108	432,803,978	7,222,870
Federal sources	100,599,595	93,276,138	88,242,699	(5,033,439)
Other state sources	91,773,384	142,461,930	160,713,375	18,251,445
Other local sources	6,019,717	10,595,837	18,573,626	7,977,789
Total revenues	608,382,820	671,915,013	700,333,678	28,418,665
Expenditures:				
Current:				
Certificated salaries	224,303,695	242,112,627	240,826,236	1,286,391
Classified salaries	89,918,707	94,531,795	91,423,658	3,108,137
Employee benefits	183,157,691	178,190,311	174,584,975	3,605,336
Books and supplies	43,570,174	41,695,587	25,791,791	15,903,796
Contract services and operating expenditures	43,439,774	56,278,059	49,615,655	6,662,404
Other outgo	(29,632)	494,329	1,556,773	(1,062,444)
Capital outlay	6,635,500	3,529,232	3,813,204	(283,972)
Debt service:				
Principal Retirement	-	-	290,144	(290,144)
Interest	-	-	10,284	(10,284)
Total expenditures	590,995,909	616,831,940	587,912,720	28,919,220
Excess of revenues over expenditures	17,386,911	55,083,073	112,420,958	57,337,885
Other financing sources (uses):				
Transfers in	1,000	1,000	1,131,802	1,130,802
Transfers out	(6,405,613)	(7,973,444)	(7,986,529)	(13,085)
Total other financing sources (uses)	(6,404,613)	(7,972,444)	(6,854,727)	1,117,717
Net change in fund balance	10,982,298	47,110,629	105,566,231	58,455,602
Fund balance, July 1, 2022	169,920,767	149,318,514	149,318,514	-
Fund balance, June 30, 2023	\$ 180,903,065	\$ 196,429,143	\$ 254,884,745	\$ 58,455,602

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, 2023

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB liability						
Service cost	\$ 8,222,343	\$ 7,637,903	\$ 7,479,653	\$ 7,443,646	\$ 8,677,026	\$ 9,733,598
Interest	3,858,622	4,697,188	4,704,410	4,006,726	3,442,719	2,921,516
Differences between actual and expected experience	-	(3,579,711)	-	865,424	-	(16,934,616)
Change in assumptions	(5,883,410)	(4,655,008)	(8,303,445)	4,857,799	5,030,517	(20,932,012)
Benefit payments	<u>(5,664,072)</u>	<u>(5,964,429)</u>	<u>(5,894,659)</u>	<u>(5,685,895)</u>	<u>(6,110,611)</u>	<u>(7,016,728)</u>
Net change in total OPEB liability	533,483	(1,864,057)	(2,014,041)	11,487,700	11,039,651	(32,228,242)
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>	<u>134,897,401</u>	<u>145,937,052</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>	<u>\$145,937,052</u>	<u>\$113,708,810</u>
Covered employee payroll	\$278,515,266	\$287,698,401	\$300,868,065	\$299,318,431	\$304,111,313	\$299,327,181
Total OPEB liability as a percentage of covered-employee payroll	45%	44%	41%	44%	48%	38%

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, 2023**

State Teachers' Retirement Plan Last 10 Fiscal Years									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.385%	0.413%	0.397%	0.386%	0.407%	0.377%	0.355%	0.317%	0.342%
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	\$144,380,000	\$237,502,000
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>	<u>85,903,000</u>	<u>134,242,000</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>	<u>\$230,283,000</u>	<u>\$371,744,000</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	\$173,548,000	\$195,596,000
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%	83.19%	121.42%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2023

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.644%	0.605%	0.634%	0.621%	0.609%	0.564%	0.553%	0.528%	0.563%
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	\$ 107,451,000	\$ 193,836,000
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	\$ 76,131,000	\$ 86,772,000
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%	141.14%	223.39%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2023**

**State Teachers' Retirement Plan
Last 10 Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 17,013,776	\$ 21,214,764	\$ 26,349,076	\$ 31,094,788	\$ 33,555,853	\$ 35,683,900	\$ 33,147,701	\$ 37,358,851	\$ 45,588,081
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>	<u>(37,358,851)</u>	<u>(45,588,081)</u>
Contribution deficiency (excess)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
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	\$195,596,000	\$238,681,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***	19.10%

All years prior to 2015 are not available.

*This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of 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.

*** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2023

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 7,881,146	\$ 9,005,903	\$ 10,950,220	\$ 12,553,571	\$ 14,173,377	\$ 15,758,955	\$ 15,759,182	\$ 19,879,574	\$ 26,073,604
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>	<u>(19,879,574)</u>	<u>(26,073,604)</u>
Contribution deficiency (excess)	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>
District's covered payroll	\$ 66,954,000	\$ 76,018,000	\$ 78,847,000	\$ 80,829,000	\$ 78,471,000	\$ 79,910,000	\$ 76,131,000	\$ 86,772,000	\$ 102,773,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule: The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in 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.

Schedule of the District's Proportionate Share of the Net Pension Liability: The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Contributions: The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10- year trend is compiled, governments should present information for those years for which information is available.

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

Changes of Assumptions: The discount rate used to calculate the District's OPEB liability was 3.13, 2.45, 1.92, 1.92 and 3.69 percent in the June 30, 2019, 2020, 2021, 2022 and 2023 actuarial reports, respectively.

The discount rate used for the Public Employer's Retirement Fund B (PERF B) plan was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15 and 6.90 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The inflation rate used for the PERF B plan was 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, and 2.30 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

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

<u>Assumption</u>	<u>Measurement Period</u>							
	As of June 30 <u>2022</u>	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30, <u>2019</u>	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2023

	<u>Student Activity Fund</u>	<u>Charter Schools Fund</u>	<u>Adult Education Fund</u>	<u>Child Development Fund</u>	<u>Cafeteria Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Special Reserve for Capital Outlay Projects Fund</u>	<u>Total</u>
ASSETS										
Cash and investments:										
Cash in County Treasury	\$ -	\$ 773,302	\$ 1,206,149	\$ 4,008,971	\$ 7,548,062	\$ 3,495,761	\$ 4,345,915	\$ -	\$ (222)	\$ 21,377,938
Cash in revolving fund	-	-	-	-	722	-	-	-	-	722
Cash on hand and in banks	2,534,012	-	-	-	15,578	-	-	-	-	2,549,590
Cash awaiting deposit	-	-	-	2,451	64	-	-	-	-	2,515
Receivables	-	102,685	799,029	3,443,527	5,404,780	80,436	135,212	-	222	9,965,891
Due from other funds	-	134,064	58,459	149,737	48,198	-	-	-	-	390,458
Stores inventory	-	-	-	-	528,445	-	-	-	-	528,445
Total assets	<u>\$ 2,534,012</u>	<u>\$ 1,010,051</u>	<u>\$ 2,063,637</u>	<u>\$ 7,604,686</u>	<u>\$ 13,545,849</u>	<u>\$ 3,576,197</u>	<u>\$ 4,481,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,815,559</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ -	\$ 70,170	\$ 56,915	\$ 299,267	\$ 144,789	\$ 237,885	\$ -	\$ -	\$ -	\$ 809,026
Due to other funds	-	12,325	56,460	189,078	29,433	-	-	-	-	287,296
Total liabilities	-	82,495	113,375	488,345	174,222	237,885	-	-	-	1,096,322
Fund balances:										
Nonspendable	-	-	-	-	529,167	-	-	-	-	529,167
Restricted	2,534,012	927,556	1,950,262	7,116,341	12,842,460	3,338,312	4,481,127	-	-	33,190,070
Total fund balance	<u>2,534,012</u>	<u>927,556</u>	<u>1,950,262</u>	<u>7,116,341</u>	<u>13,371,627</u>	<u>3,338,312</u>	<u>4,481,127</u>	<u>-</u>	<u>-</u>	<u>33,719,237</u>
Total liabilities and fund balances	<u>\$ 2,534,012</u>	<u>\$ 1,010,051</u>	<u>\$ 2,063,637</u>	<u>\$ 7,604,686</u>	<u>\$ 13,545,849</u>	<u>\$ 3,576,197</u>	<u>\$ 4,481,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,815,559</u>

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, 2023

	<u>Student Activity Fund</u>	<u>Charter Schools Fund</u>	<u>Adult Education Fund</u>	<u>Child Development Fund</u>	<u>Cafeteria Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Capital Facilities Fund</u>	<u>County School Facilities Fund</u>	<u>Special Reserve for Capital Outlay Projects Fund</u>	<u>Total</u>
Revenues:										
Local Control Funding Formula	\$ -	\$ 2,503,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,503,946
Federal sources	-	-	484,435	13,752,125	15,938,793	-	-	-	-	30,175,353
Other state sources	-	766,099	3,487,550	4,424,763	9,329,822	92	-	14,680,377	-	32,688,703
Other local sources	2,986,860	30,964	127,360	6,187,587	1,971,311	117,431	1,792,566	-	-	13,214,079
Total revenues	2,986,860	3,301,009	4,099,345	24,364,475	27,239,926	117,523	1,792,566	14,680,377	-	78,582,081
Expenditures:										
Current:										
Certificated salaries	-	1,441,663	1,300,478	9,253,999	-	-	-	-	-	11,996,140
Classified salaries	-	228,685	434,695	4,814,482	5,609,208	1,349	-	-	-	11,088,419
Employee benefits	-	867,375	763,073	7,829,996	3,405,861	425	-	-	-	12,866,730
Books and supplies	371,200	23,734	224,142	2,069,167	10,663,982	19,784	-	-	-	13,372,009
Contract services and operating expenditures	2,126,493	288,179	1,460,171	420,772	825,360	51,780	6,020	-	-	5,178,775
Capital outlay	-	-	-	-	19,800	1,381,116	-	-	-	1,400,916
Total expenditures	2,497,693	2,849,636	4,182,559	24,388,416	20,524,211	1,454,454	6,020	-	-	55,902,989
Excess (deficiency) of revenues over (under) expenditures										
	489,167	451,373	(83,214)	(23,941)	6,715,715	(1,336,931)	1,786,546	14,680,377	-	22,679,092
Other financing sources (uses):										
Transfers in	-	-	57,055	4,244,027	4,434	2,000,000	-	-	-	6,305,516
Transfers out	-	(251,571)	(160,043)	(709,957)	(368,984)	-	(5,000,000)	(14,680,377)	-	(21,170,932)
Total other financing sources (uses)	-	(251,571)	(102,988)	3,534,070	(364,550)	2,000,000	(5,000,000)	(14,680,377)	-	(14,865,416)
Net change in fund balances	489,167	199,802	(186,202)	3,510,129	6,351,165	663,069	(3,213,454)	-	-	7,813,676
Fund balance, July 1, 2022	2,044,845	727,754	2,136,464	3,606,212	7,020,462	2,675,243	7,694,581	-	-	25,905,561
Fund balance, June 30, 2023	\$ 2,534,012	\$ 927,556	\$ 1,950,262	\$ 7,116,341	\$ 13,371,627	\$ 3,338,312	\$ 4,481,127	\$ -	\$ -	\$ 33,719,237

SAN JUAN UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2023

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, 9 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, 2023.

BOARD OF EDUCATION

Name	Office	Term Expires
Zima Creason	President	December 2026
Pam Costa	Vice President	December 2024
Saul Hernandez	Clerk	December 2024
Ben Avey	Member	December 2026
Paula Villescaz	Member	December 2024
Tanya Kravchuk	Member	December 2026

ADMINISTRATION

Melissa Bassanelli
Superintendent of Schools

Amy Slavensky, Ph.D.
Deputy Superintendent, Schools and Student Support

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

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

Frank Camarda
Chief Operations Officer

Paul Oropallo
Assistant Superintendent, Human Resources

Daniel Thigpen
Executive Director, Labor Relations & Government Affairs

Trent Allen, APR
Chief of Staff, Community Relations

Kristan Schnepp
Assistant Superintendent, Secondary Education & Programs

Peter Skibitzki
Senior Director, Technology

Amberlee Townsend-Snider
Assistant Superintendent, Elementary Education & Programs

Jennifer Stahlheber *
Chief Financial Officer

*Jennifer Stahlheber has subsequently left the District and was replaced by Joel Ryan in January of 2024.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2023

	Second Period <u>Report</u>	Annual <u>Report</u>	Audited Annual <u>Report</u>
DISTRICT			
Certificate number	3E7DCF75	5BDC5A7D	**
Elementary:			
Transitional Kindergarten through Third	10,652	10,706	10,705
Fourth through Sixth	7,862	7,870	7,869
Seventh and Eighth	<u>5,054</u>	<u>5,040</u>	<u>5,037</u>
Subtotal Elementary	<u>23,568</u>	<u>23,616</u>	<u>23,611</u>
Secondary:			
Ninth through Twelfth	<u>11,028</u>	<u>10,872</u>	<u>10,872</u>
District Totals	<u>34,596</u>	<u>34,488</u>	<u>34,482</u>
CHARTER SCHOOLS			
Certificate number	383C1406	A23E47AA	**
Choices (Nonclassroom-Based):			
Fourth through Sixth	7	9	9
Seventh and Eighth	48	49	49
Ninth through Twelfth	<u>155</u>	<u>161</u>	<u>161</u>
Charter School Totals	<u>210</u>	<u>219</u>	<u>219</u>

** ADA has been adjusted to reflect finding 2023 – 002.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2023**

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	2022-2023 <u>Actual Minutes</u>	Credited Minutes per Approved Form J-13A*	Total Reported Minutes	Actual Number of Days Offered	Credited Days per Approved Form J-13A*	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
District:								
Kindergarten	36,000	35,665	335	36,000	179	1	180	In Compliance
Grade 1	50,400	52,200	335	52,535	179	1	180	In Compliance
Grade 2	50,400	52,200	335	52,535	179	1	180	In Compliance
Grade 3	50,400	52,200	335	52,535	179	1	180	In Compliance
Grade 4	54,000	53,765	335	54,100	179	1	180	In Compliance
Grade 5	54,000	53,765	335	54,100	179	1	180	In Compliance
Grade 6	54,000	53,575	740	54,315	178	2	180	In Compliance
Grade 7	54,000	55,652	740	56,392	178	2	180	In Compliance
Grade 8	54,000	55,652	740	56,392	178	2	180	In Compliance
Grade 9	64,800	64,905	-	-	-	-	180	In Compliance
Grade 10	64,800	64,905	-	-	-	-	180	In Compliance
Grade 11	64,800	64,905	-	-	-	-	180	In Compliance
Grade 12	64,800	64,905	-	-	-	-	180	In Compliance

* The District closed the John Barrett Middle School site for two days (January 10 and 11, 2023) and the Grand Oaks Elementary School site for one day (January 10, 2023) in response to weather-related issues. A Form J-13A waiver application was submitted to the California Department of Education and was approved on December 12, 2023. Accordingly, the Number of Days Traditional Calendar and related school day minutes, have been reduced from the 180 days planned to the days actually offered, by grade level, as a result of these closures.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing <u>Number</u>	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity <u>Identifying Number</u>	Federal <u>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	\$ 476,673
84.048	Carl D. Perkins Career and Technical Education: Adult Section 132	14893	<u>12,075</u>
	Subtotal Vocational Program		<u>488,748</u>
Special Education Cluster:			
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	12,494,087
84.027	Special Education: IDEALocal Assistance, Part B, Section 611, Private School ISPs	10115	159,332
84.027	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	15638	1,950,646
84.027	Special Ed: ARP IDEA Part B, Sec.611, Local Assistance Private School Individual Service Plans (ISPs)	10169	22,637
84.027A	Special Education: IDEA Mental Health ADA, Part B, Section 611	15197	548,436
84.173	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	15639	72,496
84.173	Special Education: IDEAPreschool Grants, Part B, Section 619 (Ages 3-4-5)	13430	397,114
84.173A	Special Ed: IDEA Early Intervention Grants, Part C	23761	<u>162,284</u>
	Subtotal Special Education Cluster		<u>15,807,032</u>
Adult Education Programs:			
84.002A	Adult Education: Adult Basic Education & ELA	14508	329,080
84.002	Adult Education: Adult Secondary Education	13978	103,200
84.002A	Adult Education: English Literacy & Civics Education	14109	<u>40,080</u>
	Subtotal Adult Education Programs		<u>472,360</u>
ESEA Title III Programs:			
84.365	ESEA (ESSA) : Title III, Immigrant Ed Program	15146	80,126
84.365	ESEA (ESSA) : Title III, English Learner Student Program	14346	<u>445,050</u>
	Subtotal ESEA Title III Programs		<u>525,176</u>
Title I Grants to Local Education Agencies:			
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	17,805,290
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	<u>461,060</u>
	Subtotal Title I Grants to Local Education Agencies		<u>18,266,350</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing <u>Number</u>	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity <u>Identifying Number</u>	Federal Expenditures
<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	CA Community Schools Partnership Program (CCSPP) - Planning Grant - COVID-19	15537	\$ 628,944
84.425	Elementary and Secondary School Emergency Relief II (ESSER II) Fund - COVID-19	15547	11,960,214
84.425	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	24,124,701
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss - COVID-19	10155	9,882,822
84.425C	Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation - COVID-19	15517	45,414
84.425	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve - COVID-19	15618	1,729,390
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs - COVID-19	15620	54,401
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	15621	925,312
84.425	Expanded Learning Opportunities (ELO) Grant GEER II	15619	436,471
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	15564	21,461
84.425	American Rescue Plan - Homeless Children and Youth II (ARP HYC II) - COVID-19	15566	<u>208,347</u>
	Subtotal COVID-19: Education Stabilization Fund (ESF) Programs		<u>50,017,477</u>
84.181	Special Education: IDEA Early Intervention Grants, Part C	13007	43,758
84.060	Indian Education	10011	29,386
84.367	ESEA(ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	1,081,393
84.196	ESEA(ESSA): Education for Homeless Children and Youth, Subtitle VII-B McKinney-Vento Act	14332	126,736
84.424	ESEA(ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	15396	1,225,057
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	15391	26,000
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers (CCLC) - High School	14535	<u>391,065</u>
	Total U.S. Department of Education		<u>88,500,538</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing <u>Number</u>	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying <u>Number</u>	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
<u>Passed through California Department of Education</u>			
	Child Care and Development Cluster:		
93.596	Child Development: Federal Child Care, Center-based	13609	\$ 1,934,298
93.575	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act- Alternative Pymt - COVID-19	15555	<u>864,438</u>
	Subtotal Child Care and Development Cluster		<u>2,798,736</u>
93.600	Head Start	10016	10,316,611
93.243	Advancing Wellness & Resilience in Education (NITT-AWARE) Program	15520	98,591
93.566	Refugee and Entrant Assistance-State-Administered Programs	N/A	<u>112,757</u>
	Total U.S. Department of Health and Human Services		<u>13,326,695</u>
<u>U.S. Department of Agriculture - Passed through California</u>			
<u>Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nurtition: School Programs - Child Nutrition Cluster	13396	19,717,679
10.555	Supply Chain Assistance (SCA) Funds	15655	<u>951,202</u>
	Subtotal Child Nutrition Cluster		<u>20,668,881</u>
10.558	Child Nutrition: CACFP Claims - Centers and Family Day Care	13393	<u>730,896</u>
	Total U.S. Department of Agriculture		<u>21,399,777</u>
<u>U.S. Department of Justice</u>			
16.710	Cops School Violence Prevention	N/A	<u>15,248</u>
	Total U.S. Department of Justice		<u>15,248</u>
	Total Federal Programs		<u>\$ 123,242,258</u>

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, 2023

	<u>Self-Insurance Fund</u>
Unaudited Actual Financial Statements Ending Fund Balances June 30, 2023	\$ 46,860,852
To record current fiscal year self-insurance activity	<u>(3,422,332)</u>
Audited Ending Fund Balances, June 30, 2023	<u>\$ 43,438,520</u>
	<u>Bond Interest and Redemption Fund</u>
Unaudited Actual Financial Statements Ending Fund Balances June 30, 2023	\$ 103,067,182
To record current fiscal year self-insurance activity	<u>(26,905,548)</u>
Audited Ending Fund Balances, June 30, 2023	<u>\$ 76,161,634</u>

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

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2023
(UNAUDITED)**

	(Budgeted)			
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 662,628,109	\$ 701,465,480	\$ 592,982,625	\$ 539,135,974
Expenditures	654,414,878	587,912,720	552,303,569	482,781,853
Other uses and transfers out	3,875,100	7,986,529	4,052,628	21,988,468
Total outgo	<u>658,289,978</u>	<u>595,899,249</u>	<u>556,356,197</u>	<u>504,770,321</u>
Change in fund balance	<u>\$ 4,338,131</u>	<u>\$ 105,566,231</u>	<u>\$ 36,626,428</u>	<u>\$ 34,365,653</u>
Ending fund balance	<u>\$ 259,222,876</u>	<u>\$ 254,884,745</u>	<u>\$ 149,318,514</u>	<u>\$ 112,692,086</u>
Restricted fund balance	<u>\$ 121,935,883</u>	<u>\$ 118,076,085</u>	<u>\$ 31,683,376</u>	<u>\$ 42,599,025</u>
Assigned fund balance	<u>\$ 8,097,631</u>	<u>\$ 6,434,184</u>	<u>\$ 6,107,273</u>	<u>\$ 16,989,416</u>
Available reserves	<u>\$ 91,413,393</u>	<u>\$ 87,738,859</u>	<u>\$ 80,612,744</u>	<u>\$ 52,478,431</u>
Designated for economic uncertainties	<u>\$ 13,165,801</u>	<u>\$ 11,895,349</u>	<u>\$ 11,103,418</u>	<u>\$ 10,071,000</u>
Undesignated fund balance	<u>\$ 78,247,592</u>	<u>\$ 75,843,510</u>	<u>\$ 69,509,326</u>	<u>\$ 42,407,431</u>
Available reserves as percentages of total outgo	<u>13.89%</u>	<u>14.72%</u>	<u>14.49%</u>	<u>10.40%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$1,396,774,348</u>	<u>\$1,337,368,326</u>	<u>\$1,269,640,809</u>	<u>\$1,431,282,666</u>
Average daily attendance at P-2, excluding charters	<u>34,711</u>	<u>34,596</u>	<u>33,972</u>	<u>37,437</u>

The General Fund fund balance has increased by \$176,558,312 over the past three years. The fiscal year 2023-2024 budget projects an increase of \$4,338,131. 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, 2023, the District has met this requirement.

The District has incurred operating surpluses for the past three years and anticipates an operating surplus in fiscal year 2023-2024.

Total long-term liabilities have decreased by \$93,914,340 over the past two years.

Average daily attendance has decreased by 2,841 over the past two years. There is an anticipated increase of 115 ADA (excluding charter) projected for the 2023-2024 fiscal year.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2023

<u>Charter Schools Chartered by District</u>	Included in District Financial Statements, or <u>Separate Report</u>
0275 Choices Charter School	Included in District Financial Statements as 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, 2023

	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	\$ 33,557,529	\$ 30,640,725	\$ (2,916,804)	\$ 284,258,033	\$ 264,195,851	\$ (20,062,182)	\$ 317,815,562	\$ 294,836,576	\$ (22,978,986)	
Local sources	2,380,355	2,621,238	240,883	105,385,191	135,346,164	29,960,973	107,765,546	137,967,402	30,201,856	
Total LCFF	35,937,884	33,261,963	(2,675,921)	389,643,224	399,542,015	9,898,791	425,581,108	432,803,978	7,222,870	
Federal sources	93,276,138	88,242,699	(5,033,439)	-	-	-	93,276,138	88,242,699	(5,033,439)	
Other state sources	101,239,035	120,553,240	19,314,205	41,222,895	40,160,135	(1,062,760)	142,461,930	160,713,375	18,251,445	
Other local sources	7,812,706	8,459,223	646,517	2,783,131	10,114,403	7,331,272	10,595,837	18,573,626	7,977,789	
Total revenues	238,265,763	250,517,125	12,251,362	433,649,250	449,816,553	16,167,303	671,915,013	700,333,678	28,418,665	
Expenditures:										
Current:										
Certificated salaries	64,874,056	64,753,878	120,178	177,238,571	176,072,358	1,166,213	242,112,627	240,826,236	1,286,391	
Classified salaries	47,375,864	45,476,266	1,899,598	47,155,931	45,947,392	1,208,539	94,531,795	91,423,658	3,108,137	
Employee benefits	77,968,304	75,744,957	2,223,347	100,222,007	98,840,018	1,381,989	178,190,311	174,584,975	3,605,336	
Books and supplies	32,993,902	18,912,488	14,081,414	8,701,685	6,879,303	1,822,382	41,695,587	25,791,791	15,903,796	
Contract services and operating expenditures	27,706,217	23,901,387	3,804,830	28,571,842	25,714,268	2,857,574	56,278,059	49,615,655	6,662,404	
Other outgo	5,754,336	5,437,845	316,491	(5,260,007)	(3,881,072)	(1,378,935)	494,329	1,556,773	(1,062,444)	
Capital outlay	1,165,128	2,101,547	(936,419)	2,364,104	1,711,657	652,447	3,529,232	3,813,204	(283,972)	
Debt service:										
Principal Retirement	-	-	-	-	290,144	(290,144)	-	290,144	(290,144)	
Interest	-	-	-	-	10,284	(10,284)	-	10,284	(10,284)	
Total expenditures	257,837,807	236,328,368	21,509,439	358,994,133	351,584,352	7,409,781	616,831,940	587,912,720	28,919,220	
(Deficiency) excess of revenues (under) over expenditures	(19,572,044)	14,188,757	33,760,801	74,655,117	98,232,201	23,577,084	55,083,073	112,420,958	57,337,885	
Other financing sources (uses):										
Transfers in	-	-	-	1,000	1,131,802	1,130,802	1,000	1,131,802	1,130,802	
Transfers out	(6,331,241)	(6,305,319)	(25,922)	(1,642,203)	(1,681,210)	(39,007)	(7,973,444)	(7,986,529)	(13,085)	
Contributions from unrestricted	56,386,942	57,560,018	1,173,076	(56,386,942)	(57,560,018)	(1,173,076)	-	-	-	
Total other financing sources sources (uses)	50,055,701	51,254,699	1,147,154	(58,028,145)	(58,109,426)	(81,281)	(7,972,444)	(6,854,727)	1,117,717	
Net change in fund balances	30,483,657	65,443,456	34,907,955	16,626,972	40,122,775	23,495,803	47,110,629	105,566,231	58,455,602	
Fund balance, July 1, 2022	82,968,294	53,680,795	(29,287,499)	66,350,220	95,637,719	29,287,499	149,318,514	149,318,514	-	
Fund balance, June 30, 2023	\$ 113,451,951	\$ 119,124,251	\$ 5,620,456	\$ 82,977,192	\$ 135,760,494	\$ 52,783,302	\$ 196,429,143	\$ 254,884,745	\$ 58,455,602	

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES
For the Year Ended June 30, 2023

	<u>First 5 /</u> <u>School Readiness</u>	<u>All Other</u> <u>Programs</u>	<u>Total Child</u> <u>Development</u> <u>Fund</u>
Revenues			
Federal sources	\$ -	\$ 13,752,125	\$ 13,752,125
Other state sources	- -	4,424,763	4,424,763
Other local sources	<u>420,450</u>	<u>5,767,137</u>	<u>6,187,587</u>
 Total revenues	 <u>420,450</u>	 <u>23,944,025</u>	 <u>24,364,475</u>
Expenditures:			
Current:			
Certificated salaries	76,760	9,177,239	9,253,999
Classified salaries	176,402	4,638,080	4,814,482
Employee benefits	128,971	7,701,025	7,829,996
Books and supplies	20,197	2,048,970	2,069,167
Contract services and operating expenditures	<u>18,120</u>	<u>402,652</u>	<u>420,772</u>
 Total expenditures	 <u>420,450</u>	 <u>23,967,966</u>	 <u>24,388,416</u>
 Deficiency of revenues over expenditures	 - -	 <u>(23,941)</u>	 <u>(23,941)</u>
Other financing sources/uses:			
Transfers in	- -	4,244,027	4,244,027
Transfers out	<u>- -</u>	<u>(709,957)</u>	<u>(709,957)</u>
 Total other financing sources (uses)	 - -	 <u>3,534,070</u>	 <u>3,534,070</u>
 Net change in fund balances	 - -	 3,510,129	 3,510,129
 Fund balance, July 1, 2022	 - -	 <u>3,606,212</u>	 <u>3,606,212</u>
 Fund balance, June 30, 2023	 <u>\$ -</u>	 <u>\$ 7,116,341</u>	 <u>\$ 7,116,341</u>

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditures of Federal Awards: The Schedule of Expenditures 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.

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 2023-2024 fiscal year, as required by the State Controller's Office. The information on this schedule has been derived from audited information.

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

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.

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, 2023, the District did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance***Qualified Opinion on State Compliance***

We have audited San Juan Unified School District's (the "District") compliance with the requirements specified in the State of California 2022-2023 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, the District complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Qualified Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the 2022-2023 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the 2022-2023 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on State Compliance

As described in the accompanying Schedule of Findings and Questions Costs as items 2023-002 and 2023-003, the District did not comply with requirements regarding Attendance and Independent Study. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to these programs.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Yes
E. Continuation Education	N/A, see below
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive Program	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools	N/A, see below
O. K-3 Grade Span Adjustment	Yes
P. Transportation Maintenance of Effort	Yes
Q. Apprenticeship: Related and Supplemental Instruction	N/A, see below
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	Yes
UU.Independent Study Certification for ADA Loss Mitigation	Yes

(Continued)

School Districts, County Offices of Education, and Charter Schools:

T. California Clean Energy Jobs Act	N/A, see below
U. After/Before School Education and Safety Program	Yes
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study – Course-Based	N/A, see below
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	Yes
CZ. Career Technical Education Incentive Grant	N/A, see below
EZ. Transitional Kindergarten	Yes

Charter Schools:

AA. Attendance	Yes
BB. Mode of Instruction	N/A, see below
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes-Classroom Based	N/A, see below
FF. Charter School Facility Grant Program	N/A, see below

The District did not meet the ADA threshold for Continuation Education Program; therefore, we did not perform any procedures related to this program.

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

The District did not have any Juvenile Court Schools, therefore, we did not perform any procedures related to Juvenile Court Schools.

The District did not have any Middle or Early College High Schools; therefore, we did not perform any procedures related to Middle or Early College High Schools.

The District did not report attendance hours for Apprenticeship: Related and Supplemental Instruction in the current audit year; therefore we did not perform any procedures related to this program.

The District is not reported as a District of Choice per the California Department of Education; therefore, we did not perform any procedures related to District of Choice.

The District did not receive or expend any California Clean Energy Jobs Act funds during the year; therefore, we did not perform any procedures related to this program.

The District did not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to this program.

The District did not receive any funds from the Career Technical Education Incentive Grant; therefore, we did not perform any procedures related to this program.

The District did not operate a classroom-based Charter School; therefore, we did not perform any procedures relating to Mode of Instruction for charter schools or Annual Instructional Minutes – Classroom – Based for charter schools.

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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards require the auditor to perform limited procedures on the District's response to noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
March 15, 2024

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, 2023, 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 March 15, 2024.

Report on 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 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, and therefore material weaknesses or significant deficiencies may exist that were not identified. We did identify one deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2023-001, that we consider to be a material weakness.

(Continued)

Report on 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*.

San Juan Unified School District's Response to Finding

Government Auditing Standards require the auditor to perform limited procedures on San Juan Unified School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. San Juan Unified School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, according, we express no opinion on the response.

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
March 15, 2024

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

Opinion on First 5 Sacramento County Program

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, 2023.

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, 2023.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the First 5 Sacramento County Program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the First 5 Sacramento County Program Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

(Continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the First 5 Sacramento County Program Guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the First 5 Sacramento County Program Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of 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.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Crowe LLP
Crowe LLP

Sacramento, California
March 15, 2024

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

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited San Juan Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of San Juan Unified School District's major federal programs for the year ended June 30, 2023. 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.

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 each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of San Juan Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of San Juan Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to San Juan Unified School District's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on San Juan Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about San Juan Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding San Juan Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of San Juan Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of San Juan Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Crowe LLP
Crowe LLP

Sacramento, California
March 15, 2024

FINDINGS AND RECOMMENDATIONS

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

FEDERAL AWARDS

Internal control over major programs:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

AL Numbers

84.010
84.425, 84.425C, 84.425U

Name of Federal Program or Cluster

Title I Grants to Local Education Agencies
COVID-19: Education Stabilization Fund (ESF)
Programs

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

\$ 3,000,000

Auditee qualified as low-risk auditee?

Yes No

STATE AWARDS

Type of auditors' report issued on compliance for state programs:	Qualified
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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

2023-001 MATERIAL WEAKNESS – INTERNAL CONTROL OVER FINANCIAL REPORTING (30000)

Criteria: Management is responsible for the preparation and fair presentation of their financial statements, as well as the design, implementation, and maintenance of relevant internal controls to ensure their financial statements are free from material misstatement, whether due to fraud or error.

Condition: During the year ended June 30, 2023, Cash in County Treasury account reconciliation for Fund 51 was not prepared in a timely or complete manner. This resulted in an overstatement of the cash balance presented for audit by \$26,905,548. A material adjusting entry was necessary to correctly report the Cash in County Treasury balance.

Effect: A material adjusting entry was necessary to correctly report the Cash in County balance for the Bond Interest and Redemption Fund.

Cause: The District did not establish and/or follow adequate internal control procedures to ensure reporting of accurate cash balances in the Bond Interest and Redemption Fund, to include timely preparation of a reconciliation.

Recommendation: The District's management team should implement necessary internal controls to ensure the accuracy of financial reporting. As part of the monthly and/or annual financial close, a reconciliation of general ledger accounts should be performed to ensure accurate financial reporting.

Views of Responsible Officials and Planned Corrective Action: Management agrees with auditor's recommendations. A Cash in County Treasury reconciliation will be prepared for the Bond Interest and Redemption Fund on a timely basis and any necessary adjustments recorded as appropriate.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2023-002 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE REPORTING (10000)

Criteria: Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (b) and Education Code Section 44809 - Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition: While performing absence testing at Sierra Oaks K-8 School, we identified 1 out of 25 absences selected for testing, a student that was identified as sick on the call log but marked present in the attendance reporting system.

Context: We performed the audit procedures enumerated in the *State of California 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with Attendance Reporting requirements for the year ended June 30, 2023.

Cause: The school site did not establish and follow adequate internal control procedures.

Fiscal Impact: Fiscal impact was not calculated as the total overstatement of ADA was 0.01.

Recommendation and Identification as a Repeat Finding: This is a repeat finding. We recommend that the District ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Views of Responsible Officials and Planned Corrective Action: The District will ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported by incorporating professional learning on accurate reporting through the regularly scheduled classified meetings, including school site office staff responsible for attendance and reporting.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

2023-003 DEFICIENCY – STATE COMPLIANCE – INDEPENDENT STUDY (40000)

Criteria: Pursuant to Education Code Section 51747, no days of attendance are to be reported for dates prior to the signing of the independent study agreement by all parties, and agreements are required to specify the course credits to be earned upon completion of independent study.

Condition: For 8 of the students selected for testing of independent study, attendance was claimed for students where the agreements were not signed within the appropriate timeline to allow for the claiming of apportionment. For 15 of the students selected for testing of independent study, attendance was claimed for students with supporting agreements that did not specify the number of course credits to be earned upon completion of the independent study course.

Context: We performed the audit procedures enumerated in the State of California 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with independent study attendance requirements for the year ended June 30, 2023.

Cause: The District claimed attendance for students without the proper independent study agreements in place. The school site did not establish and follow adequate internal control procedures.

Fiscal Impact: The effect of this finding is an overstatement of 0.90 ADA in Grade Span TK-3, 1.21 ADA in Grade Span 4 – 6, 3.35 ADA in Grade Span 7-8 and 0.07 ADA in Grade Span 9-12, or approximately \$59,171.

Recommendation: The District should ensure independent study agreements contain all necessary elements and that appropriate signatures are obtained within the required time frames.

Views of Responsible Officials and Planned Corrective Action: The District will ensure independent study agreements contain all necessary elements and that appropriate signatures are obtained within the required time frames by conducting quarterly spot checks of contracts TK-12 and providing training where necessary.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

SAN JUAN UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2023

2022-001 MATERIAL WEAKNESS – REVENUE RECOGNITION (30000)

Condition: LCFF revenue was recorded by the District in the 2021-22 fiscal year due to a low EPA percentage throughout the year, however, at year end, it was adjusted to a much higher rate and the District did not properly accrue for the LCFF overpayment on June 30, 2022.

Recommendation: The District should ensure controls over revenue recognition are sufficient to require proper accruals are recorded when cash received in excess of apportionment has occurred.

Current Status: Implemented.

District Explanation if Not Implemented: N/A – implemented.

2022-002 DEFICIENCY – ATTENDANCE REPORTING (10000)

Condition: While performing absence testing at Barrett Middle School, we identified 1 out of 26 absences selected for testing, a student that was initially marked absent by all of their teachers was then marked present by administrative staff.

Recommendation: We recommend that the school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Current Status: See finding 2023 – 002.

District Explanation if Not Implemented: See finding 2023-002.

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

AGENDA ITEM: I-3

MEETING DATE: 04/23/2024

SUBJECT: New High School Courses for 2024-2025

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 discuss new proposed high school courses.

Action Anticipated: May 14, 2024

RATIONALE/BACKGROUND:

The proposed high school courses of study listed below are designed to ensure student choice and instructional alignment with the Strategic Plan, Local Control and Accountability Plan (LCAP), and California's State Standards. The proposed courses of study provide a high level of rigor, deeper opportunities for study, and promote college and career readiness. New high school course packets are available for review in the superintendent's office.

Courses

- Science: Advanced Placement (AP) Physics C: Mechanics
- Math: Advanced Placement (AP) Pre-Calculus, Data Science
- Art: Art and Ethnic Studies
- English: English 3: Ethnic Studies

ATTACHMENT(S):

A: Presentation

B: New High School Courses Rationale/Background

BOARD COMMITTEE ACTION/COMMENT:

Curriculum, Standards, Instructional & Student Services Committee: 03/20/2024

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

FISCAL IMPACT:

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

LCAP/STRATEGIC PLAN:

Goal: 1

Focus: N/A

Action: All

Strategic Plan: 1

Current Year Only:

On-going:

PREPARED BY: Nicole Kukral, Director, Professional Learning and Curriculum Innovation ^{NK}

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support *ALS*
Melissa Bassanelli, Superintendent of Schools *MB*



New High School Course Recommendations 2024-2025

San Juan Unified School District
Board of Education
April 23, 2024

1

New Course Request Process



Role	Action and Timeline
Course initiator	Develops and submits new course packet (December)
School Leaders: Department chairs and site principal	Reviews, recommends changes, approves, or denies (November), A-G application (February)
District Departments: Professional Learning and Innovation (PLI), Assessment, Evaluation, and Planning (AEP), Human Resources (HR)	Reviews, recommends changes, indicates credential required for instructor (February)
Curriculum and Standards Committee (C&S)	Reviews, request changes, recommends for board approval (March)
Board of Education	Reviews, accepts, denies, or sends back for modification (April)

2



Goals for New Courses

New course requests and approvals should support graduation requirements by--

- Creating relevant, engaging, rigorous courses
- Ensuring new courses are A-G approved
- Ensuring new Career Technical Education (CTE) courses are A-G approved
- Approving new courses to support the ethnic studies graduation requirement

3



2024-2025 Proposed New High School Courses

English

- English 3: Ethnic Studies

The Arts

- Art and Ethnic Studies

Science

- Advanced Placement (AP) Physics C: Mechanics

Mathematics

- Advanced Placement (AP) Precalculus
- Data Science

4

**San Juan Unified School District
New High School Courses for 2024-2025
Rationale/Background**

Advanced Placement (AP) Physics C - Mechanics (A-G):

AP Physics C: Mechanics is equivalent to a one-semester, calculus-based, college-level physics course, especially appropriate for students planning to specialize or major in physical science or engineering. The course explores topics such as kinematics; Newton's laws of motion; work, energy, and power; systems of particles and linear momentum; circular motion and rotation; and oscillations and gravitation. Introductory differential and integral calculus is used throughout the course. ("d") (District)

Advanced Placement (AP) Pre-Calculus (A-G):

In AP Precalculus, students explore everyday situations using mathematical tools and lenses. Through regular practice, students build deep mastery of modeling and functions, and they examine scenarios through multiple representations. They will learn how to observe, explore, and build mathematical meaning from dynamic systems, an important practice for thriving in an ever changing world. AP Precalculus prepares students for other higher-level mathematics and science courses. The framework delineates content and skills common to college precalculus courses that are foundational for careers in mathematics, physics, biology, health science, social science, and data science. ("c") (District)

Art and Ethnic Studies (A-G):

In this Art & Ethnic Studies course, students will develop and cultivate respect, empathy, and solidarity with historically marginalized groups of people reflected in our local demographics (Native Americans, African Americans, Latino/a/x Americans, and Asian & Pacific Islander Americans, among others) through developing Visual Arts including (but not limited to) drawing, painting, collage, murals, photography, public art, and mixed media. This survey course would provide a foundation that future classes could build upon for a more in-depth exploration of art forms in varying cultures and communities. ("F") ("non a-g") (Del Campo)

Data Science (A-G):

In this course, students will learn to understand, ask questions, and represent data through project-based units. The units will give students opportunities to be data explorers through active engagement, developing their understanding of data analysis, sampling, correlation/causation, bias, and uncertainty, modeling with data, making and evaluating data-based arguments, and the importance of data in society. At the end of the course, students will have a portfolio of their data science work to showcase their newly developed knowledge and understanding. The curriculum will be adaptable so that teachers can either use the data sets provided or bring in data sets most relevant to their own students. We will apply for A-G approval of the course, which would mean the course can be taken as an alternative to Algebra 2, or in addition to Algebra 2. ("c") (Del Campo)

English 3: Ethnic Studies (A-G):

Students in the English 3 Ethnic Studies course read and analyze a broad range of nonfiction and fiction selections, deepening their awareness of how language works in effectively communicating an idea. Additionally, this course aims to educate students to be civically, socially, and economically conscious through the themes of identity, history and movement, systems of power, and social movements and equity. By studying the historic struggle of communities of color, taking into account the intersectionality of identity, students will develop respect and empathy for individuals and groups of people locally, nationally, and globally to build self-awareness, empathy, and foster active social engagement. ("b") ("non a-g") (Mira Loma)

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

SUBJECT: Instructional Materials Adoption

AGENDA ITEM: I-4

DEPARTMENT: Division of Teaching and Learning

MEETING DATE: 04/23/2024

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

ACTION REQUESTED:

The superintendent is recommending that the board discuss new instructional materials adoptions.

Action Anticipated: May 14, 2024

RATIONALE/BACKGROUND:

As San Juan Unified School District continues to implement the state standards and new graduation requirements, teachers and students must have access to current and aligned instructional materials. To address this need, the Professional Learning & Curriculum Innovation department recruited teachers and community members to review and recommend new standards-aligned textbooks and materials for adoption.

ATTACHMENT(S):

A: Presentation

B: Textbook Adoptions Report IIs

- World Languages: IB Spanish I-II, Advanced Placement (AP) Spanish
- Science: Advanced Placement (AP) Physics C: Mechanics
- History-Social Science: Psychology, Sociology

BOARD COMMITTEE ACTION/COMMENT:

Curriculum, Standards, Instructional & Student Services Committee: 03/20/2024

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

FISCAL IMPACT:

Current Budget: \$234,889.39

Additional Budget: \$ N/A

Funding Source: Prop 20 Lottery Funds & K-12

Instructional Materials Reserve (locally restricted)

LCAP/STRATEGIC PLAN

Goal: 1

Focus: 5 & 6

Action: All

Strategic Plan: 1

Current Year Only On-going

NK

PREPARED BY: Nicole Kukral, Director of Professional Learning and Curriculum Innovation

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools and Student Support ALS
Melissa Bassanelli, Superintendent of Schools MBS



Instructional Materials Adoption Recommendations

San Juan Unified School District
Board of Education
April 23, 2024

1



Our Purpose

- To ensure that we have completed the adoption process thoroughly and thoughtfully.
- To be transparent about critical information regarding the recommended instructional materials.

2

1



Materials Recommendations

History-Social Science

- Psychology
- Sociology*

Science

- AP Physics C: Mechanics* +

* Small adoptions

+ New course, pending approval in San Juan Unified

World Languages

- Advanced Placement (AP) Spanish Language and Culture*
- International Baccalaureate (IB) Spanish 1 and 2*

3



Small Adoptions

- Adoptions did not follow the traditional two-cycle pilot process.
- The courses may be offered in a very limited scope across the district and/or sometimes with limited instructional materials options.

4



Selection Criteria

- Content alignment with standards
- Program organization
- Assessment
- Universal access
- Instructional planning and teacher support
- Technology - digital tools
- Social content

5



Stages of the Process



Opportunities for feedback from staff, students, and families

6



Materials costs for 7-year adoption

Course	Cost
Psychology	\$94,855.50
Sociology	\$17,640.00
Science	\$15,652.40
Advanced Placement Spanish Language and Culture	\$90,866.26
International Baccalaureate Spanish 1 and 2	\$14,472.23

Total materials cost: \$233,489.39

7



Professional Learning

Professional learning sessions for all new instructional materials will be scheduled during the summer and early fall.

Teachers will have the opportunity to receive training from the publisher as well as time for planning and collaboration with colleagues across the district.

Costs for professional learning are included with the adoption.

8



Total Cost

Item	Cost
Instructional Materials	\$233,489.39
Consumable Lab Materials	\$1,400.00

Grand total: \$234,889.39

9



Synthesized Strengths and Limitations

Strengths	Limitations	Support
<ul style="list-style-type: none">• Comprehensive and engaging content• Varied assessment and learning opportunities• Student engagement and appreciation	<ul style="list-style-type: none">• Accessibility and differentiation• Possible pacing challenges• Resource format and availability	<ul style="list-style-type: none">• Universal Design for Learning Curriculum mapping and pacing• Exploration of supplemental resources

10

**San Juan Unified School District
Curriculum and Professional Development Department**

Textbook Adoption

Report II

SUMMARY INFORMATION

1. Subject area or course:

International Baccalaureate (IB) Spanish I and II

2. Recommended text(s):

Temas Para Español B, Vista Higher Learning, 2020

3. Rationale:

a. Title, publisher, copyright and year of adoption of current textbook:

Temas, Vista Higher Learning, 2014, adopted in 2017

b. Alignment with state or district textbook cycle:

The adoption of the Spanish IB I and II materials is on cycle with the current SJUSD adoption matrix

c. Special considerations, if any:

None.

4. Adoption timeline:

Action	Date
Publisher presentations	September 27, 2023
Public review period	October 11, 2023 - January 8, 2024
Committee makes a recommendation	January 23, 2024
Report II to Curriculum & Standards	March 20, 2024
Board discussion and action	April 23 and May 14, 2024
Materials delivered to sites	

5. Actual total cost over the life of the adoption for materials:

The total cost of the adoption is \$14,472.23.

Textbook Adoption – Report II – Page 2
International Baccalaureate (IB) Spanish I and II

6. Source of funding:

The K-12 Instructional Materials Reserve (locally restricted) is the source of funding.

RECOMMENDATION PROCESS

7. List of adoption committee members:

See *Attachment A: List of Committee Members*

8. What criteria did piloting teachers use to evaluate materials?

The adoption committee evaluated the materials using the Category Key Indicators document.

See *Attachment B: Category Key Indicators*

9. What opportunities were provided for community input?

Community members were able to join the adoption committee. An application for committee participation was shared via the *San Juan Scene* newsletter and social media.

Opportunities to provide feedback on the materials were shared through district and school newsletters, the district website, the FACE webpage, multiple social media posts, through district-initiated phone and email messages to all families, as well as in *Behind the Scenes* and *San Juan Scene*. Flyers to share with families and community members explaining how they can review materials were posted at each high school's front office, in Central Enrollment, in the FACE Mobile, and at the fingerprinting station in the Human Resources Department at the District Office. In addition, a representative from PLI attended several events that families attend in order to advertise the materials adoptions. Dates for materials review and attendance at family events were as follows:

What	When	Where
Public review period	October 11, 2023 - January 8, 2024	Professional Learning & Innovation office and online
College Night	September 21, 2023	Rio Americano High School

SPAC Meeting	October 5, 2023	SJUSD District Office Board Room
FACE Fall Conference	October 7, 2023	Arden Middle School
Family Leadership Academy	October 23, 2023	On Zoom
DELAC meeting	November 16, 2023	SJUSD District Office Board Room

FEEDBACK RESULTS

10. Considering the needs of district students, what are the strengths and limitations of the recommended materials?

Strengths
<ul style="list-style-type: none">The materials provide challenging opportunities for growth in linguistic skills, communicative proficiency, literacy, and interculturality.It includes innovative tools for language proficiency skills building.The textbook encompasses complex, multi-faceted content and varied approaches to learning.Students are able to gain an appreciation for the diverse communities of the Spanish-speaking world.
Limitations
<ul style="list-style-type: none">The assessment program would be even better with more activity options for make-up tests or retakesThe program would benefit from increased suggestions for differentiation to meet the needs of diverse learners.

11. What were the results of the evaluation and what are the recommended materials?

The teacher evaluated the materials based on the Key Indicators and recommends *Temas Para Español B*.

12. List all the student and teacher components of the program, both purchased and gratis.

Student Components	Teacher Components
<ul style="list-style-type: none">• Student edition• 7-year digital access for the student platform	<ul style="list-style-type: none">• Teacher edition• 7-year digital access for the teacher platform

13. What professional learning will be offered to teachers? What costs will be associated with the training?

A professional learning session online is included in the cost of the adoption. This session will be scheduled in the fall. Teachers will also have the opportunity to work individually with the publisher for support.

14. Curriculum Department contact for additional information:

Nicole Kukral, Director, Professional Learning and Curriculum Innovation
nkukral@sanjuan.edu
(916) 979-8934

15. Date submitted Report II: March 20, 2024

Textbook Adoption – Report II – Page 5
International Baccalaureate (IB) Spanish I and II

Attachment A: Adoption Committee Members

Name	School/Role
Margarita Sanders	Mira Loma High School/Teacher

Textbook Adoption – Report II – Page 6
International Baccalaureate (IB) Spanish I and II

Attachment B: Category Key Indicators for IB Spanish I and II

Category	Key Indicators
Content/ Alignment to Standards	<ul style="list-style-type: none"> Reflects and incorporates the content, big ideas and instructional approaches from the <u>2019 California World Languages Standards</u> and the <u>2020 California World Languages Framework</u> Provides explicit, sequential, logical, systematic instruction and diagnostic support Reflects accurate, current, and relevant content information
Program Organization	<ul style="list-style-type: none"> Includes enough material to support the entirety of the course Presents information and instruction systematically and logically for standards, tasks, and assessments Includes guidance for using all components of the program to support deep and meaningful student learning (including use of the target language and authentic materials) Includes helpful reference materials for teachers to use the program (clear table of contents, glossaries, unit/lesson overviews, etc.)
Assessment	<ul style="list-style-type: none"> Assesses understanding and application of skills and knowledge embedded in the program Provides opportunity for students to have experience in and practice with performance assessments in all three modes of communication Assesses students in several formats for immediate follow-up instruction, practice, and review Helps teachers plan and determine the effectiveness of classroom instruction
Universal Access	<ul style="list-style-type: none"> Provides resources and strategies that engage every student in the classroom Provides comprehensive support (scaffolding, modification) for teachers to provide effective instruction for special needs students and English learners Includes user friendly style/format (visual stimuli, graphics) that enhances learning Provides a variety of activities to facilitate retention and promote incorporation of objectives
Instructional Planning and Teacher Support	<ul style="list-style-type: none"> Identifies specific objectives, instructional examples and practice opportunities in every lesson Provides a list of necessary instructional materials for each lesson

Textbook Adoption – Report II – Page 7
International Baccalaureate (IB) Spanish I and II

	<ul style="list-style-type: none"> ● Provides support/suggestions for the appropriate use of the program's technology ● Includes electronic resources that are integral to the program, not extraneous ● Provides homework suggestions that reinforce or extend classroom instruction
Digital Tools/ Online Resources	<ul style="list-style-type: none"> ● Includes clear and sufficient guidance to support teaching and learning of the targeted standards, including, when appropriate, the use of technology and media. ● Technology components are easy to access and user friendly for students and teachers ● Technology is available across multiple platforms and devices (i.e. functionality for tablets, macs, PCs, Chromebooks, smartphones, etc.) ● Technology enhances student understanding in the appropriate standards and supports the print resources ● Technology is interactive and adaptive when possible
Social Content	<p>Where applicable, the materials under review—</p> <ul style="list-style-type: none"> ● Do the materials accurately and equitably portray diverse religions, diverse cultures and races, various ages, people with varying abilities, as well as diverse sexual orientations and diverse gender identities? ● Do the materials emphasize diverse groups of people in varied, positive, and contributing roles? ● Do the print and/or online materials meet the diverse needs of all learners (English learners, students with special needs, advanced learners, learning styles, diverse cultures, etc.)?

**San Juan Unified School District
Curriculum and Professional Development Department**

Textbook Adoption

Report II

SUMMARY INFORMATION

1. Subject area or course:

Advanced Placement (AP) Spanish

2. Recommended text(s):

Temas, 3rd Edition, Vista Higher Learning, 2024

3. Rationale:

a. Title, publisher, copyright and year of adoption of current textbook:

Temas, Vista Higher Learning, 2014, adopted in 2017

b. Alignment with state or district textbook cycle:

The adoption of the AP Spanish Language and Culture materials is on cycle with the current SJUSD adoption matrix

c. Special considerations, if any:

None.

4. Adoption timeline:

Action	Date
Publisher presentations	Sept. 27, 2023
Public review period	October 11, 2023 - January 8, 2024
Committee makes a recommendation	January 23, 2024
Report II to Curriculum & Standards	March 20, 2024
Board discussion and action	April 23 and May 14, 2024
Materials delivered to sites	

5. Actual total cost over the life of the adoption for materials:

The total cost of the adoption is \$90,866.26.

6. Source of funding:

The K-12 Instructional Materials Reserve (locally restricted) is the source of funding.

RECOMMENDATION PROCESS

7. List of adoption committee members:

See *Attachment A: List of Committee Members*

8. What criteria did piloting teachers use to evaluate materials?

The adoption committee evaluated the materials using the Category Key Indicators document.

See *Attachment B: Category Key Indicators*

9. What opportunities were provided for community input?

Community members were able to join the adoption committee. An application for committee participation was shared via the *San Juan Scene* newsletter and social media.

Opportunities to provide feedback on the materials were shared through district and school newsletters, the district website, the FACE webpage, multiple social media posts, through district-initiated phone and email messages to all families, as well as in *Behind the Scenes* and *San Juan Scene*. Flyers to share with families and community members explaining how they can review materials were posted at each high school's front office, in Central Enrollment, in the FACE Mobile, and at the fingerprinting station in the Human Resources Department at the District Office. In addition, a representative from PLI attended several events that families attend in order to advertise the materials adoptions. Dates for materials review and attendance at family events were as follows:

What	When	Where
Public review period	October 11, 2023 - January 8, 2024	Professional Learning & Innovation office and online
College Night	September 21, 2023	Rio Americano High School

SPAC Meeting	October 5, 2023	SJUSD District Office Board Room
FACE Fall Conference	October 7, 2023	Arden Middle School
Family Leadership Academy	October 23, 2023	On Zoom
DELAC meeting	November 16, 2023	SJUSD District Office Board Room

FEEDBACK RESULTS

10. Considering the needs of district students, what are the strengths and limitations of the recommended materials?

Strengths
<ul style="list-style-type: none">• Substantial amount of authentic material in written and audio forms• Sources come from real life situations, interviews, advertisements and include varied accents from around Spanish-speaking countries• Each unit is scaffolded into manageable chunks that will ultimately conclude with an end-of-unit assessment• Each “TEMA” (theme/topic) has subtopics “CONTEXTO” that align with AP Spanish Language and Culture course themes. They also allow for a more in depth understanding of the topics.• End of unit assessment and other assessments and activities mirror the skills needed to prepare for the proficiencies required on the AP Exam
Limitations
<ul style="list-style-type: none">• Material and sources can become outdated quickly• More differentiation to support student learning differences would be helpful.• There is a lot of content--a pacing guide would help best make use of the materials

11. What were the results of the evaluation and what are the recommended materials?

The teacher evaluated the materials based on the Key Indicators and recommended *Temas, 3rd Edition*.

12. List all the student and teacher components of the program, both purchased and gratis.

Student Components	Teacher Components
<ul style="list-style-type: none">• Student edition• Student worktext• 7-year digital access for the student platform	<ul style="list-style-type: none">• Teacher edition• 7-year digital access for the teacher platform

13. What professional learning will be offered to teachers? What costs will be associated with the training?

A professional learning session online is included in the cost of the adoption. This session will be scheduled in the fall. Teachers will also have the opportunity to work individually with the publisher for support.

14. Curriculum Department contact for additional information:

Nicole Kukral, Director, Professional Learning and Curriculum Innovation
nkukral@sanjuan.edu
(916) 979-8934

15. Date submitted Report II: March 20, 2024

Textbook Adoption – Report II – Page 5
AP Spanish Language and Culture

Attachment A: Adoption Committee Members

Name	School/Role
Luz Perry	El Camino High School/Teacher

Attachment B: Category Key Indicators for Spanish AP Language and Culture

Category	Key Indicators
Content/ Alignment to Standards	<ul style="list-style-type: none"> • Reflects and incorporates the content, big ideas and instructional approaches from the <u>2019 California World Languages Standards</u> and the <u>2020 California World Languages Framework</u> • Provides explicit, sequential, logical, systematic instruction and diagnostic support • Reflects accurate, current, and relevant content information
Program Organization	<ul style="list-style-type: none"> • Includes enough material to support the entirety of the course • Presents information and instruction systematically and logically for standards, tasks, and assessments • Includes guidance for using all components of the program to support deep and meaningful student learning (including use of the target language and authentic materials) • Includes helpful reference materials for teachers to use the program (clear table of contents, glossaries, unit/lesson overviews, etc.)
Assessment	<ul style="list-style-type: none"> • Assesses understanding and application of skills and knowledge embedded in the program • Provides opportunity for students to have experience in and practice with performance assessments in all three modes of communication • Assesses students in several formats for immediate follow-up instruction, practice, and review • Helps teachers plan and determine the effectiveness of classroom instruction
Universal Access	<ul style="list-style-type: none"> • Provides resources and strategies that engage every student in the classroom • Provides comprehensive support (scaffolding, modification) for teachers to provide effective instruction for special needs students and English learners • Includes user friendly style/format (visual stimuli, graphics) that enhances learning • Provides a variety of activities to facilitate retention and promote incorporation of objectives
Instructional Planning and Teacher Support	<ul style="list-style-type: none"> • Identifies specific objectives, instructional examples and practice opportunities in every lesson • Provides a list of necessary instructional materials for each lesson

Textbook Adoption – Report II – Page 7
 AP Spanish Language and Culture

	<ul style="list-style-type: none"> ● Provides support/suggestions for the appropriate use of the program's technology ● Includes electronic resources that are integral to the program, not extraneous ● Provides homework suggestions that reinforce or extend classroom instruction
Digital Tools/ Online Resources	<ul style="list-style-type: none"> ● Includes clear and sufficient guidance to support teaching and learning of the targeted standards, including, when appropriate, the use of technology and media. ● Technology components are easy to access and user friendly for students and teachers ● Technology is available across multiple platforms and devices (i.e. functionality for tablets, macs, PCs, Chromebooks, smartphones, etc.) ● Technology enhances student understanding in the appropriate standards and supports the print resources ● Technology is interactive and adaptive when possible
Social Content	<p>Where applicable, the materials under review—</p> <ul style="list-style-type: none"> ● Do the materials accurately and equitably portray diverse religions, diverse cultures and races, various ages, people with varying abilities, as well as diverse sexual orientations and diverse gender identities? ● Do the materials emphasize diverse groups of people in varied, positive, and contributing roles? ● Do the print and/or online materials meet the diverse needs of all learners (English learners, students with special needs, advanced learners, learning styles, diverse cultures, etc.)?

**San Juan Unified School District
Curriculum and Professional Development Department**

Textbook Adoption

Report II

SUMMARY INFORMATION

1. Subject area or course:

Advanced Placement (AP) Physics C: Mechanics

2. Recommended text(s):

Physics for Scientists and Engineers, A Strategic Approach with Modern Physics, AP Edition, Pearson, 2022

3. Rationale:

a. Title, publisher, copyright and year of adoption of current textbook:

This is a new course, pending San Juan Unified School Board Approval

b. Alignment with state or district textbook cycle:

If approved by the San Juan Unified School Board, this course will be added to the district textbook cycle

c. Special considerations, if any:

None.

4. Adoption timeline:

Action	Date
Adoption Committee prescreens all available materials	October 25, 2022 - February 16, 2023
Public review period	October 11, 2022 - January 8, 2024
Committee makes a recommendation	October 30, 2023
Report II to Curriculum & Standards	March 20, 2024
Board discussion and action	April 23 and May 14, 2024
Materials delivered to sites	

5. Actual total cost over the life of the adoption for materials:

The total cost of the adoption is \$15,652.40

6. Source of funding:

The K-12 Instructional Materials Reserve (locally restricted) is the source of funding.

RECOMMENDATION PROCESS

7. List of adoption committee members:

See *Attachment A: List of Committee Members*

8. What criteria did piloting teachers use to evaluate materials?

The adoption committee evaluated the materials using the Category Key Indicators document.

See *Attachment B: Category Key Indicators*

9. What opportunities were provided for community input?

Community members were able to join the adoption committee. An application for committee participation was shared via the *San Juan Scene* newsletter and social media.

Opportunities to provide feedback on the materials were shared through district and school newsletters, the district website, the FACE webpage, multiple social media posts, district-initiated phone and email messages to all families, as well as *Behind the Scenes* and *San Juan Scene*. Flyers that share with families and community members how they can review materials were posted at each high school's front office, in Central Enrollment, the FACE Mobile, and at the fingerprinting station in the Human Resources Department at the District Office. A representative from PLI attended several events for families in order to advertise the materials adoptions. In addition, community members could review materials online or in person. Dates for materials review and attendance at family events were as follows:

What	When	Where
Public review period	October 11, 2022 - January 8, 2024	Professional Learning & Innovation office and online
College Night	September 21, 2023	Rio Americano High School
SPAC Meeting	October 5, 2023	SJUSD District Office Board Room

Textbook Adoption – Report II – Page 3
AP Physics C: Mechanics

FACE Fall Conference	October 7, 2023	Arden Middle School
Family Leadership Academy	October 23, 2023	On Zoom
DELAC meeting	November 16, 2023	SJUSD District Office Board Room

FEEDBACK RESULTS

10. Considering the needs of district students, what are the strengths and limitations of the recommended materials?

Strengths
<ul style="list-style-type: none">The textbook includes relevant, relatable, and content that is accessible to students.The textbook includes a section for review at the start of each chapter and unit and a clearly written summary at the end.The textbook has good problem sets, including a range of question levels.The textbook has a logically sequenced order of the units and chapters.The online platform includes videos and student resources to support the depth and breadth of the content.
Limitations
<ul style="list-style-type: none">The book is large and heavy.

11. What were the results of the evaluation and what are the recommended materials?

After reviewing the materials, 2 of 2 committee members support the recommendation of *Physics for Scientists and Engineers, A Strategic Approach with Modern Physics, AP Edition*.

12. List all the student and teacher components of the program, both purchased and gratis.

Student Components	Teacher Components
<ul style="list-style-type: none">Print student edition7-year digital access for the student platform	<ul style="list-style-type: none">Print student editionMastering Physics with eTextOnline Instructor Resources

13. What professional learning will be offered to teachers? What costs will be associated with the training?

Teachers will have the opportunity to work individually with the publisher for support.

The cost for the professional development as described above is included in the adoption.

14. Curriculum Department contact for additional information:

Nicole Kukral, Director, Professional Learning and Curriculum Innovation
nkukral@sanjuan.edu
(916) 979-8934

15. Date submitted Report II: March 20, 2024

Textbook Adoption – Report II – Page 5
AP Physics C: Mechanics

Attachment A: Adoption Committee Members

Name	School/Role
Charles Saylor	Bella Vista/Teacher
Robert Grupp	Rio Americano/Teacher

Attachment B: Category Key Indicators for AP Physics C: Mechanics

Category Key Indicators for AP Science Course Review
San Juan Unified School District

Category	Key Indicators
Content/Alignment to Standards	<ul style="list-style-type: none"> Reflects and incorporates the content, big ideas, and science practices from the College Board framework Provides explicit, sequential, logical, systematic instruction and diagnostic support Reflects accurate, current, and relevant content information
Program Organization	<ul style="list-style-type: none"> Includes enough material to support the entirety of the course Presents information and instruction systematically and logically for standards, tasks, and assessments Includes guidance for using all components of the program to support deep and meaningful student learning (including lab activities) Includes helpful reference materials for teachers to use the program (clear table of contents, glossaries, unit/lesson overviews, etc.)
Assessment	<ul style="list-style-type: none"> Assesses understanding and application of skills and knowledge embedded in the program Provides opportunity for students to have experience and practice in the AP style assessment format Assesses students in several formats for immediate follow-up instruction, practice, and review Helps teachers plan and determine the effectiveness of classroom instruction
Universal Access	<ul style="list-style-type: none"> Provides resources and strategies that engage every student in the classroom Provides comprehensive support (scaffolding, modification) for teachers to provide effective instruction for special needs students and English learners Includes user friendly style/format (visual stimuli, graphics) that enhances learning Provides a variety of activities to facilitate retention and promote incorporation of objectives
Instructional Planning and Teacher Support	<ul style="list-style-type: none"> Identifies specific objectives, instructional examples and practice opportunities in every lesson Provides a list of necessary instructional materials for each lesson Provides support/suggestions for the appropriate use of the program's technology Includes electronic resources that are integral to the program, not extraneous Provides homework suggestions that reinforce or extend classroom instruction
Digital Tools/Online Resources	<ul style="list-style-type: none"> Includes clear and sufficient guidance to support teaching and learning of the targeted standards, including, when appropriate, the use of technology and media. Technology components are easy to access and user friendly for students and teachers Technology is available across multiple platforms and devices (i.e. functionality for tablets, macs, PCs, Chromebooks, smartphones, etc.) Enhances student understanding in the appropriate standards and supports the print resources Technology is interactive and adaptive when possible
Social Content	<p>Where applicable, the materials under review—</p> <ul style="list-style-type: none"> Do the materials accurately and equitably portray diverse religions, diverse cultures and races, various ages, people with varying abilities, as well as diverse sexual orientations and diverse gender identities? Do the materials emphasize diverse groups of people in varied, positive, and contributing roles? Do the print and/or online materials meet the diverse needs of all learners (English learners, students with special needs, advanced learners, learning styles, diverse cultures, etc.)

Attachment B: Category Key Indicators for AP Physics C: Mechanics

Category	Key Indicators
Content/Alignment to Standards	<ul style="list-style-type: none">• Reflects and incorporates the content from the content, big ideas, and science practices from the College Board Framework for AP Physics C: Mechanics• Provides explicit, sequential, logical, systematic instruction and diagnostic support• Reflects accurate content information
Program Organization	<ul style="list-style-type: none">• Includes enough material to support the entirety of the course• Presents information and instruction systematically and logically for standards, tasks, and assessments.• Includes guidance for using all components of the program to support deep and meaningful student learning• Includes helpful reference materials for teachers to use the program (clear table of contents, glossaries, unit/lesson overviews, etc.)
Assessment	<ul style="list-style-type: none">• Assesses understanding and application of skills and knowledge embedded in the program.• Assesses students in several formats (summative and formative) for immediate follow-up instruction, practice, and review. Assessments should have multiple forms making revisions and retakes possible.• Helps teachers plan and determine the effectiveness of classroom instruction
Universal Access	<ul style="list-style-type: none">• Provides resources and strategies that engage every student in the classroom• Provides comprehensive support (scaffolding, modification) for teachers to provide effective instruction for special needs students and English learners.• Includes user friendly style/format (visual stimuli, graphics) that enhances learning• Provides a variety of activities to facilitate retention and promote incorporation of objectives
Instructional Planning and Teacher Support	<ul style="list-style-type: none">• Provides logical, explicit instructional guidelines for teachers to follow• Includes a teacher planning guide explaining how to use components with alternative schedules• Identifies specific objectives, instructional examples, and practice opportunities in every lesson• Provides a list of necessary instructional materials for each lesson

Textbook Adoption – Report II – Page 8
AP Physics C: Mechanics

	<ul style="list-style-type: none">● Provides support/suggestions for the appropriate use of the program's technology● Includes electronic resources that are integral to the program, not extraneous● Provides homework suggestions that reinforce or extend classroom instruction
Digital Tools/Online Resources	<ul style="list-style-type: none">● Includes clear and sufficient guidance to support teaching and learning of the targeted standards, including, when appropriate, the use of technology and media.● Technology components are easy to access and user friendly for students and teachers● Technology is available across multiple platforms and devices (i.e. functionality for tablets, macs, PCs, Chromebooks, smartphones, connection to Google Classroom, etc.)● Enhances student understanding in the appropriate grade level standards and supports the print resources● Technology is interactive and adaptive when possible
Social Content <i>Social Justice Standards</i>	<ul style="list-style-type: none">● Materials accurately and equitably portray diverse religions, diverse cultures and races, various ages, people with varying abilities, as well as diverse sexual orientations and diverse gender identities.● Materials emphasize diverse groups of people in varied, positive, and contributing roles.● The print and/or online materials meet the diverse needs of all learners (English learners, students with special needs, advanced learners, learning styles, diverse cultures, additional languages as needed, etc.)

**San Juan Unified School District
Curriculum and Professional Development Department**

Textbook Adoption

Report II

SUMMARY INFORMATION FROM REPORT I

1. Subject area or course:

Psychology

2. Recommended text(s):

Psychology in Your Life, 4th High School Edition, Norton, 2022

3. Rationale:

a. Title, publisher, copyright and year of adoption of current textbook:

Thinking About Psychology, 3rd edition, Bedford, Freeman and Worth, 2013, adopted in 2016

b. Alignment with state or district textbook cycle:

The adoption of the Psychology materials is on cycle with the current SJUSD adoption matrix.

c. Special considerations, if any:

None.

4. Adoption timeline:

Action	Date
Adoption Committee prescreens all available materials	May 23 - July 13, 2023
Publisher presentations	July 11, 2023
Report I	November 1, 2023
Pilot cycle 1	August 21 - October 13, 2023
Pilot cycle 2	October 16 - December 15, 2023
Public review period	October 2, 2023 - January 8, 2024
Community showcase	September 21 and October 7, 2023
Committee makes a recommendation	January 16, 2024
Report II to Curriculum and Standards	March 20, 2024
Board discussion and action	April 23 and May 14, 2024
Materials delivered to sites	

5. Actual total cost over the life of the adoption for materials:

The total cost of the adoption is \$94,855.50.

6. Source of funding:

The K-12 Instructional Materials Reserve (locally restricted) is the source of funding.

RECOMMENDATION PROCESS

7. List of adoption committee members:

See *Attachment A: List of Committee Members*

8. What criteria did piloting teachers use to evaluate materials?

The adoption committee evaluated the materials using the Category Key Indicators document.

See *Attachment B: Category Key Indicators*

9. In what ways were student responses solicited?

At the end of each cycle, students who participated in the pilot responded to a survey. Strengths and limitations shared by students are as follows:

Strengths
<ul style="list-style-type: none">• The students appreciated that the materials helped them learn new ideas and information.• The students enjoyed that their thinking and learning was assessed in a variety of ways.• The students appreciated that the materials reflected diverse groups of people in varied, positive, and contributing roles.
Limitations
<ul style="list-style-type: none">• Some students did not like the digital textbook and preferred the print text.

10. What opportunities were provided for community input?

Community members were able to join the adoption committee. An application for committee participation was shared via the *San Juan Scene* newsletter and social media.

Opportunities to provide feedback on the materials were shared through district and school newsletters, the district website, the FACE webpage, multiple social media posts, district-initiated phone and email messages to all families, as well as *Behind the Scenes* and *San Juan Scene*. Flyers that share with families and community members how they can review materials were posted at each high school's front office, in Central Enrollment, the FACE Mobile, and at the fingerprinting station in the Human Resources Department at the District Office. A representative from PLI attended several events for families in order to advertise the materials adoptions. In addition, community members could review materials online or in person. Dates for materials review and attendance at family events were as follows:

What	When	Where
Public review period	October 2, 2023 - January 8, 2024	Professional Learning & Innovation office and online
College Night	September 21, 2023	Rio Americano High School
SPAC Meeting	October 5, 2023	SJUSD District Office Board Room
FACE Fall Conference	October 7, 2023	Arden Middle School
Family Leadership Academy	October 23, 2023	On Zoom
DELAC meeting	November 16, 2023	SJUSD District Office Board Room

FEEDBACK RESULTS

11. Considering the needs of district students, what are the strengths and limitations of the recommended materials?

Strengths
<ul style="list-style-type: none">The videos are well-crafted and engaging.The vocabulary and chapter reviews support student learning.The materials are aligned to the expectations of the American Psychological Association and the Common Core State Standards.The materials seem to be appropriate for a one-semester course.
Limitations
<ul style="list-style-type: none">The digital resources appear limited.

12. What were the results of the final voting and what are the recommended instructional materials?

Using a consensus model, 2 of 2 committee members support the recommendation of *Psychology in Your Life*.

13. List all the student and teacher components of the program, both purchased and gratis.

Student Components	Teacher Components
<ul style="list-style-type: none">• Student edition• 7-year digital access for the student platform	<ul style="list-style-type: none">• Teacher desk copy• Teacher reference guide

14. What professional learning will be offered to teachers? What costs will be associated with the training?

Teachers will have the opportunity to attend a 3 hour session with the publisher and to collaborate with colleagues in June or August. Makeup training will be offered again in the fall for new teachers or those unable to attend the summer sessions. The cost for the professional development as described above is included in the adoption.

15. Curriculum Department contact for additional information:

Nicole Kukral, Director, Professional Learning and Curriculum Innovation
nkukral@sanjuan.edu
(916) 979-8934

16. Date submitted Report II: March 20, 2024

Textbook Adoption – Report II – Page 5
Psychology

Attachment A: Adoption Committee Members

Name	School/Role
Audrey Cornelison	Mira Loma High School/Teacher
Cyndi Otero	Casa Roble High School/Teacher
Patrick Pavelchik	Mesa Verde High School/Teacher
Jay Powell	Mesa Verde High School/Teacher

Attachment B: Category Key Indicators for Psychology

Category	Key Indicators
Content/Alignment to Standards	<ul style="list-style-type: none"> ● Reflects and incorporates the content from the standards: ELD Standards, History Social Science Framework, CCSS Literacy Standards for History Social Science, American Psychological Association National Standards for High School Psychology Curricula ● Provides explicit, sequential, logical, systematic instruction and diagnostic support ● Reflects accurate content information
Program Organization	<ul style="list-style-type: none"> ● Includes enough material to support the entirety of the course ● Presents information and instruction systematically and logically for standards, tasks, and assessments. ● Includes guidance for using all components of the program to support deep and meaningful student learning ● Includes helpful reference materials for teachers to use the program (clear table of contents, glossaries, unit/lesson overviews, etc.)
Assessment	<ul style="list-style-type: none"> ● Assesses understanding and application of skills and knowledge embedded in the program. ● Assesses students in several formats (summative and formative) for immediate follow-up instruction, practice, and review. Assessments should have multiple forms making revisions and retakes possible. ● Helps teachers plan and determine the effectiveness of classroom instruction
Universal Access	<ul style="list-style-type: none"> ● Provides resources and strategies that engage every student in the classroom ● Provides comprehensive support (scaffolding, modification) for teachers to provide effective instruction for special needs students and English learners. ● Includes user friendly style/format (visual stimuli, graphics) that enhances learning ● Provides a variety of activities to facilitate retention and promote incorporation of objectives
Instructional Planning and Teacher Support	<ul style="list-style-type: none"> ● Provides logical, explicit instructional guidelines for teachers to follow ● Includes a teacher planning guide explaining how to use components with alternative schedules ● Identifies specific objectives, instructional examples, and practice opportunities in every lesson

Textbook Adoption – Report II – Page 7
Psychology

	<ul style="list-style-type: none"> ● Provides a list of necessary instructional materials for each lesson ● Provides support/suggestions for the appropriate use of the program's technology ● Includes electronic resources that are integral to the program, not extraneous ● Provides homework suggestions that reinforce or extend classroom instruction
Digital Tools/Online Resources	<ul style="list-style-type: none"> ● Includes clear and sufficient guidance to support teaching and learning of the targeted standards, including, when appropriate, the use of technology and media. ● Technology components are easy to access and user friendly for students and teachers ● Technology is available across multiple platforms and devices (i.e. functionality for tablets, macs, PCs, Chromebooks, smartphones, connection to Google Classroom, etc.) ● Enhances student understanding in the appropriate grade level standards and supports the print resources ● Technology is interactive and adaptive when possible
Social Content <i>Social Justice Standards</i>	<ul style="list-style-type: none"> ● Materials accurately and equitably portray diverse religions, diverse cultures and races, various ages, people with varying abilities, as well as diverse sexual orientations and diverse gender identities. ● Materials emphasize diverse groups of people in varied, positive, and contributing roles. ● The print and/or online materials meet the diverse needs of all learners (English learners, students with special needs, advanced learners, learning styles, diverse cultures, additional languages as needed, etc.)

**San Juan Unified School District
Curriculum and Professional Development Department**

Textbook Adoption

Report II

SUMMARY INFORMATION

1. Subject area or course:

Sociology

2. Recommended text(s):

The Real World: An Introduction to Sociology, Ninth High School Edition, Norton, 2024

3. Rationale:

a. Title, publisher, copyright and year of adoption of current textbook:

Sociology and You, McGraw-Hill, 2014, adopted in 2017

b. Alignment with state or district textbook cycle:

The adoption of the Sociology materials is on cycle with the current SJUSD adoption matrix

c. Special considerations, if any:

None.

4. Adoption timeline:

Action	Date
Adoption Committee prescreens all available materials	September 13, 2023
Publisher presentations	November 16, 2023
Public review period	October 2, 2023 - January 8, 2024
Committee makes a recommendation	January 25, 2024
Report II to Curriculum and Standards	March 20, 2024
Board discussion and action	April 23 and May 14, 2024
Materials delivered to sites	

5. Actual total cost over the life of the adoption for materials:

The total cost of the adoption is \$17,640.00.

6. Source of funding:

The K-12 Instructional Materials Reserve (locally restricted) is the source of funding.

RECOMMENDATION PROCESS

7. List of adoption committee members:

See *Attachment A: List of Committee Members*

8. What criteria did piloting teachers use to evaluate materials?

The adoption committee evaluated the materials using the Category Key Indicators document.

See *Attachment B: Category Key Indicators*

9. What opportunities were provided for community input?

Community members were able to join the adoption committee. An application for committee participation was shared via the *San Juan Scene* newsletter and social media.

Opportunities to provide feedback on the materials were shared through district and school newsletters, the district website, the FACE webpage, multiple social media posts, district-initiated phone and email messages to all families, as well as *Behind the Scenes* and *San Juan Scene*. Flyers that share with families and community members how they can review materials were posted at each high school's front office, in Central Enrollment, the FACE Mobile, and at the fingerprinting station in the Human Resources Department at the District Office. A representative from PLI attended several events for families in order to advertise the materials adoptions. In addition, community members could review materials online or in person. Dates for materials review and attendance at family events were as follows:

What	When	Where
Public review period	October 2, 2023 - January 8, 2024	Professional Learning & Innovation office and online

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Sociology

College Night	September 21, 2023	Rio Americano High School
SPAC Meeting	October 5, 2023	SJUSD District Office Board Room
FACE Fall Conference	October 7, 2023	Arden Middle School
Family Leadership Academy	October 23, 2023	On Zoom
DELAC meeting	November 16, 2023	SJUSD District Office Board Room

FEEDBACK RESULTS

10. Considering the needs of district students, what are the strengths and limitations of the recommended materials?

Strengths
<ul style="list-style-type: none">The textbook appears well-crafted and engaging for students.The content is current, diverse, and inclusive.The materials are aligned to the expectations of the American Sociological Association and the Common Core State Standards.The materials seem to be appropriate for a one-semester course.
Limitations
<ul style="list-style-type: none">The digital resources appear limited.

11. What were the results of the final voting and what are the recommended instructional materials?

After reviewing the materials, 2 of 2 committee members support the recommendation of *The Real World: An Introduction to Sociology*.

12. List all the student and teacher components of the program, both purchased and gratis.

Student Components	Teacher Components
<ul style="list-style-type: none">Student edition7-year digital access for the student platform	<ul style="list-style-type: none">Teacher desk copyTeacher reference guide

13. What professional learning will be offered to teachers? What costs will be associated with the training?

Teachers will have the opportunity to attend a 3 hour session with the publisher and to collaborate with colleagues in June or August. Makeup training will be offered again in the fall for new teachers or those unable to attend the summer sessions. The cost for the professional development as described above is included in the adoption.

14. Curriculum Department contact for additional information:

Nicole Kukral, Director, Professional Learning and Curriculum Innovation
nkukral@sanjuan.edu
(916) 979-8934

15. Date submitted Report II: March 20, 2024

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Attachment A: Adoption Committee Members

Name	School/Role
Beth Crews	Casa Roble High School/Teacher
Patrick Pavelchick	Mesa Verde High School/Teacher

Attachment B: Category Key Indicators for Sociology

Category	Key Indicators
Content/Alignment to Standards	<ul style="list-style-type: none"> ● Reflects and incorporates the content from the standards: ELD Standards, History Social Science Framework, CCSS Literacy Standards for History Social Science, American Sociological Association High School Standards ● Provides explicit, sequential, logical, systematic instruction and diagnostic support ● Reflects accurate content information
Program Organization	<ul style="list-style-type: none"> ● Includes enough material to support the entirety of the course ● Presents information and instruction systematically and logically for standards, tasks, and assessments. ● Includes guidance for using all components of the program to support deep and meaningful student learning ● Includes helpful reference materials for teachers to use the program (clear table of contents, glossaries, unit/lesson overviews, etc.)
Assessment	<ul style="list-style-type: none"> ● Assesses understanding and application of skills and knowledge embedded in the program. ● Assesses students in several formats (summative and formative) for immediate follow-up instruction, practice, and review. Assessments should have multiple forms making revisions and retakes possible. ● Helps teachers plan and determine the effectiveness of classroom instruction
Universal Access	<ul style="list-style-type: none"> ● Provides resources and strategies that engage every student in the classroom ● Provides comprehensive support (scaffolding, modification) for teachers to provide effective instruction for special needs students and English learners. ● Includes user friendly style/format (visual stimuli, graphics) that enhances learning ● Provides a variety of activities to facilitate retention and promote incorporation of objectives
Instructional Planning and Teacher Support	<ul style="list-style-type: none"> ● Provides logical, explicit instructional guidelines for teachers to follow ● Includes a teacher planning guide explaining how to use components with alternative schedules ● Identifies specific objectives, instructional examples, and practice opportunities in every lesson ● Provides a list of necessary instructional materials for each lesson

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	<ul style="list-style-type: none"> ● Provides support/suggestions for the appropriate use of the program's technology ● Includes electronic resources that are integral to the program, not extraneous ● Provides homework suggestions that reinforce or extend classroom instruction
Digital Tools/Online Resources	<ul style="list-style-type: none"> ● Includes clear and sufficient guidance to support teaching and learning of the targeted standards, including, when appropriate, the use of technology and media. ● Technology components are easy to access and user friendly for students and teachers ● Technology is available across multiple platforms and devices (i.e. functionality for tablets, macs, PCs, Chromebooks, smartphones, connection to Google Classroom, etc.) ● Enhances student understanding in the appropriate grade level standards and supports the print resources ● Technology is interactive and adaptive when possible
Social Content <i>Social Justice Standards</i>	<ul style="list-style-type: none"> ● Materials accurately and equitably portray diverse religions, diverse cultures and races, various ages, people with varying abilities, as well as diverse sexual orientations and diverse gender identities. ● Materials emphasize diverse groups of people in varied, positive, and contributing roles. ● The print and/or online materials meet the diverse needs of all learners (English learners, students with special needs, advanced learners, learning styles, diverse cultures, additional languages as needed, etc.)

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

AGENDA ITEM: I-5

MEETING DATE: 04/23/2024

SUBJECT: Intent to Convey Easement at Katherine Johnson Middle School to the Sacramento Municipal Utility District

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

DEPARTMENT: Facilities

ACTION REQUESTED:

The superintendent is recommending the board adopt Resolution No. 4127 declaring the intent to convey a permanent easement at Katherine Johnson Middle School to the Sacramento Municipal Utility District (SMUD), and to call a public hearing to be held on May 14, 2024.

RATIONALE/BACKGROUND:

SMUD is requesting the granting of a permanent utility easement at Katherine Johnson Middle School, on a portion of APN 268-0290-001-0000 for the purposes of constructing, placement, inspection, removal, replacement, maintenance, and use of electrical and communication facilities consisting of aerial wires and cables, with associated poles, crossarms, braces, transformers, capacitors, switches, anchors, guy wires, guy stubs, and all necessary fixtures and appurtenances.

ATTACHMENT(S):

- A: Resolution No. 4127
B: SMUD Easement Documentation and Legal Description
C: Aerial Exhibit

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

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 and Modernization 

APPROVED BY:

Frank Camarda, Chief Operations Officer 
Melissa Bassanelli, Superintendent of Schools 

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
RESOLUTION OF INTENTION TO CONVEY EASEMENT TO THE
SACRAMENTO MUNICIPAL UTILITY DISTRICT
AT KATHERINE JOHNSON MIDDLE SCHOOL**

Resolution No. 4127

WHEREAS, San Juan Unified School District (“District”) owns real property located at 2641 Kent Drive, Sacramento, California, in the County of Sacramento, State of California, bearing Assessor’s Parcel Number (“APN”) 268-0290-001-0000 and commonly known as Katherine Johnson Middle School; and

WHEREAS, the Sacramento Municipal Utility District (SMUD) has requested that the District convey to SMUD, a permanent easement (“Easement”) for water utility purposes, over an area of real property on APN 268-0290-001-0000 for the purpose of constructing, placement, inspection, removal, replacement, maintenance, and use of electrical and communication facilities consisting of aerial wires and cables, with associated poles, crossarms, braces, transformers, capacitors, switches, anchors, guy wires, guy stubs, and all necessary fixtures and appurtenances; as generally described and depicted in Exhibit A (“Easement Area”); and

WHEREAS, the purpose of the Easement is for SMUD to construct, maintain, and operate certain electrical and communication facilities; and

WHEREAS, pursuant to Education Code section 17557, before so conveying property, a school district’s governing board must adopt a resolution in an open meeting by a two-thirds vote of all of its members declaring the intention to convey the property.

NOW, THEREFORE, the Board of Education of the San Juan Unified School District hereby finds, determines, declares, orders, and resolves as follows:

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

2. Intent to Dedicate; Terms and Conditions. Pursuant to Education Code section 17556 et seq., it is the intention of the District to convey to SMUD the Easement generally described and depicted in the attached Exhibit A for the purposes described herein.

3. Public Hearing. On the 14th of May 2024, at the hour of 6:30 p.m., or as soon thereafter as the matter can be heard, the District’s Board of Education shall hold a public hearing upon the question of making the conveyance of the Easement to SMUD pursuant to Education Code sections 17558 and 17559, at which time any interested person may appear and be heard thereon.

4. Notice of Adoption. Notice of adoption of this Resolution shall be given by posting a true copy of this Resolution in three (3) public places in the District not less than ten (10) days

before the date of the public hearing described above. Notice of said public hearing shall be given by publishing the notice in a newspaper of general circulation published in the District or in a newspaper published that has general circulation within the District not less than five (5) days before the date of the public hearing described above.

PASSED AND ADOPTED on the 23rd of April 2024, at a regular meeting of the Board of Education by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____

Pam Costa, President

Board of Education

San Juan Unified School District

ATTESTED TO:

By: _____

Ben Avey, Clerk

Board of Education

San Juan Unified School District

**LEGAL DESCRIPTION
EXHIBIT A**

All that real property situate in the County of Sacramento, State of California, being a portion of Lot 212, as shown on the *Plat of El Paso Park View Tract No.2*, filed for record June 7, 1913, in Book 14 of Maps, at Page 33, Sacramento County Records, and more particularly described in the following two (2) routes:

1. Within a strip of land 10 feet in width, the centerline of which is described as follows:

Commencing at the northwest corner of those certain lands described in the *Grant Deed* recorded August 28, 2008 in Book 20080828, at Page 1686, Official Records of Sacramento County; thence, along the North sideline of said *Grant Deed*, South 89°08'15" East a distance of 42.00 feet to the **Point of Beginning**;

thence, leaving said North sideline northerly, parallel with the West sideline of Belmont Lane, as shown on the *Plat of Town and Country Estates*, filed for record November 17, 1958, in Book 51 of Maps, at Page 26, Sacramento County Records, North 00°05'45" East (South 00°05'45" West per said 51 B.M. 26) a distance of 194.50 feet to a point hereinafter referred to as "A"; thence continuing North 00°05'45" East a distance of 45.00 feet to a point of termination.

2. Within a strip of land 10 feet in width, the centerline of which is described as follows:

Beginning at said point "A"; thence, at a right angle from hereinabove Route 1, South 89°54'15" East a distance of 15 feet to a point of termination.

Excepting therefrom any portion lying within any public highway or road.

The sidelines of said strips shall be lengthened or shortened to meet at angle points and to terminate on the North sideline of said *Grant Deed*.

The Basis of Bearings for this legal description is South 89°08'15" East along the centerline of El Camino Avenue (formerly known as Stevenson Avenue) as shown on said *Plat of El Paso Park View Tract No. 2*.

A plat entitled "Exhibit B" is attached hereto and by this document made a part hereof.




Jeanmarie L Bostley, LS 8452

Date: January 29, 2024

20120307 O.R. 842
PORTION LOT 211
14 B.M. 33

PORTION LOT 211
14 B.M. 33

LOT 26
51 B.M. 26

EL VYRA WAY

LOT 25
51 B.M. 26

PORTION LOT 211
14 B.M. 33

(S00°05'45"W)

BELPORT LANE

N00°05'45"E 45.00'
10.00'
15'X10'
S89°54'15"E 15.00'

PORTION LOT 212
14 B.M. 33

SAN JUAN UNIFIED
SCHOOL DISTRICT

CREEK SIDE
ELEMENTARY SCHOOL

N00°05'45"E 194.50'

10.00'

S89°08'15"E 42.00'

TIE

POINT OF BEGINNING

POINT OF COMMENCEMENT:
NORTHWEST CORNER
20080828 O.R. 1686

20080828 O.R. 1686

PORTION LOT 212
14 B.M. 33



30190124

O.R. = OFFICIAL RECORDS

B.M. = BOOK OF MAPS

() = RECORD BEARING PER 51 B.M. 26

○ = DIMENSION POINT, NOTHING FOUND OR SET



Jeanmarie L. Bostley

DATE	01/29/24
SCALE	1"=40'
DR.	JLB
CHKD.	CB

TITLE

EXHIBIT B



DWG. NO.
R/W 2024/005

REV.

Katherine Johnson MS New Construction



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

AGENDA ITEM: I-6

MEETING DATE: 04/23/2024

SUBJECT: Presentation of Proposal from Teamsters Union Local 150 Transportation Unit to SJUSD for Successor Contract 2024-2027

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

DEPARTMENT: Labor Relations and Government Affairs

ACTION REQUESTED:

The bargaining interests of the Teamsters Local 150 are presented for discussion pursuant to Government Code section 3540 et seq. and district Board Policy 4143.1.

Public Comment: May 14, 2024

RATIONALE/BACKGROUND:

The board and representatives of Teamsters Local 150 have agreed to engage in an interest-based, collaborative approach to negotiations. As part of the model of negotiations, the parties identify their respective interests for public sunshining.

ATTACHMENTS:

A: Proposal from Teamsters Union Local 150 Transportation Unit to the SJUSD for Successor Contract 2024-2027

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 04/15/2024

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: Daniel Thigpen, Executive Director, Labor Relations and Government Affairs *DT*

APPROVED BY: Melissa Bassanelli, Superintendent of Schools *MAB*

**Proposal from Teamsters Union Local 150
Transportation Unit to SJUSD
for Successor Contract 2024-2027**

Article 1 - RECOGNITION

- Term of the contract, July 1, 2024, through June 30, 2027, with fair and equitable reopeners.

Article 4 - GRIEVANCE PROCEDURE

- The District must offer employees their Weingarten rights before any interview which could lead to discipline unless the employee signs a waiver. The District will not pressure an employee to sign such waiver.

Article 5 - HOURS AND OVERTIME

- Modify language to protect employees from involuntary adjustment of workday start and finish times.
- Limit the total number of hours an employee can be held for in order to reach their guaranteed hour.
- Add language requiring District to place actual route times on the route sheet that will be bid on.
- Increase guaranteed hours for bus drivers during the school year.
- Increase summer time guaranteed hours.
- All non-bid driving time must be offered by seniority.
- Increase minimum call in time guarantee to 4 hours.
- Improve and strengthen minimum guaranteed hours for attendants by seniority.
- 75% of bus attendants shall have a guarantee of 7 hours.
- Improve language for adjusting hourly guarantee upwards.
- Clean up language as needed.
- Improve members' rights of refusal.
- Extra work with greater hours must be offered to seniority employees over substitutes.
- Improve sub hours.
- Bidding including summer bids shall be on the clock.

Article 6 - SALARIES

- Fair and equitable increases in wages/salaries including wage/salary, range increases and differentials to keep our wages competitive within the region and not less than received by other bargaining units. If any other bargaining unit receives a greater salary schedule and/or off schedule (bonus) including in their benefits or anything of a monetary value without a corresponding contract change, cost reduction or other event triggering an equivalent savings then Teamsters shall receive the same increase. Increase longevity. Extend the Summer Assistance Program for all eligible bargaining unit employees.

Article 7 - FRINGE BENEFITS

- Provide employee with the minimum basic coverage of an insurance policy such as that offered by American Fidelity or similar policy to cover long term illness and injuries at no cost to employee.
- Provide State Disability Insurance.

- Improve vision coverage benefits to include dependent vision coverage at no additional cost to the employee.
- Improve dental coverage.

Article 8 - HOLIDAYS

- Add additional five (5) floating holidays to the current number of holidays.
- Add language specifying that Substitutes are eligible to receive all contractual holidays.

Article 9 - VACATIONS

- Fair and equitable increases in vacation accumulations schedule and improve employee ability to schedule vacation at their option.

Article 10 - LEAVES

- Add one or more day(s) of personal necessity to match the greatest amount of PN time in any of the other bargaining units CBA's and no less than granted by the Ed Code.
- Improve ability to take unpaid leave without discipline including loss of or adjustment of seniority. Include new form of leave to cover circumstances defined by mutual agreement of the District and the Union. Suspensions shall not cause seniority to be adjusted adversely (no double jeopardy).
- Release time shall be reasonably granted to the bargaining unit members on the negotiations team.
- Eliminate current sick leave discipline policy for drivers to comply with CHP 82.7 California Code of Regulations Title 13 1214

Article 14-TRAINING

- Improve training time to fit the needs of the bargaining unit. Include field trip training on the clock.

Article 16-Layoff

- Develop severance incentive package during time of layoff.

**SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2023-2024**

MAY 14

Recognition: National Speech Pathologist Day (May 18) – A	Calvin
Recognition: Classified School Employee Week (May 19-25) – A	Toto
Strategic Plan – D	Allen
English Learner Update – R	Calvin
Land Acknowledgements – D	Calvin
Public Hearing: Conveyance of Easement at Katherine Johnson MS to SMUD – A [Discussed 04/23/24]	Camarda
Tentative Agreement: SJTA – D	Thigpen
Teamsters Initial Proposal for Successor Contract 2024-2027 – PC [Discussed 04/23/24]	Thigpen
*Instructional Materials Adoptions – A [Discussed 04/23/24]	Slavensky
*New High School Courses – A [Discussed 04/23/24]	Slavensky
*Approval of CTE 2024 Advisory Committee Roster – A	Schnepf
*Head Start/Early Head Start COLA Funding Allocation 2024-2025 – A	Townsend-Snider
*Resolution: CSPP Continued Funding Application Designated Personnel 2024-2025 – A	Townsend-Snider
*Audit Report for Measures J, N, P and S – A	Ryan
*Amendment No. 1 to Site Lease Agreement STC Five LLC – A	Camarda

MAY 28

Recognition: National Science Bowl (if applicable) – A	Schnepf
Recognition: Science Olympiad (if applicable) – A	Schnepf
Recognition: Academic Decathlon (if applicable) – A	Schnepf
District K-12 Mathematics Update – R	Slavensky
Expanded Learning Opportunities Program (ELO-P) Update – R	Calvin
Middle School Boundary Adjustments – D	Camarda
Strategic Plan – A [Discussed 05/14/24]	Allen
Intent to Convey Easements at Garfield/Schweitzer ES to Carmichael Water District – A	Camarda
Tentative Agreement: SJTA – A [Discussed 05/14/24]	Thigpen
*Head Start/Early Head Start Contract Resolution FY 2024-2025 – A	Townsend-Snider

JUNE 11

Public Hearing: LCAP – D	Slavensky
Public Hearing: LCAP Choices Charter School – D	Ginter
Public Hearing: Adoption of the 2024-2025 Budget – D	Ryan
Temporary Interfund Borrowing of Cash – A	Ryan
Alder Teacher Residency Update – R	Slavensky
Dress Code Policy/BP 5132 Dress and Grooming – D	Schnepf
Bond Tracking Poll Results – D	Camarda
Public Hearing: Conveyance of Easements at Garfield/Schweitzer to Carmichael Water District – A	Camarda
*Middle School Boundary Adjustments – A [Discussed 05/28/24]	Camarda
*CIF Superintendent Designation of Representatives 2024-2025 – A	Schnepf
*ECE Program Self-Evaluation for CDE – A	Townsend-Snider

JUNE 25

California School Dashboard Local Indicators – R	Slavensky
LCAP – A [Public Hearing 06/11/24]	Slavensky
Choices Charter School California School Dashboard Local Indicators – R	Ginter
LCAP Choices Charter School – A [Public Hearing 06/11/24]	Ginter
Safety and Safe Schools Update – R	Allen
Adoption of the 2024-2025 Budget – A [Public Hearing 06/11/24]	Ryan
*2023-2024 Actuarial Report (OPEB) – A	Ryan

*Charter School 2022-2023 Audit Reports (AAT, CMP, GIS, GV, OFY, VIE) – A

*2024-2025 School Plan for Student Achievement (SPSAs) – A

*Dress Code Policy/BP 5132 Dress and Grooming – A [Discussed 06/11/24]

Ryan

Calvin

Schnepp

D=discussion; A=action; *=consent; R=report; PC=public comment