



CENTRAL UNION SCHOOL DISTRICT

January 8, 2024

AGENDA

The regular open public meeting of the Central Union School District Board of Trustees will be held on Monday, January 8, 2024 at District Presentation Center, 15783 18th Avenue, Lemoore, CA 93245. The Board meeting will begin with a preliminary open session at **5:30 p.m.** and adjourn into closed session. After the closed session the general open session will be called to order at **6:00 p.m.**

Any individual who requires a translator, disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing no later than 8:00 a.m. the day of the meeting.

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda are available for public inspection and may be accessed under the Board Agenda and backup information housed on the District website at www.central.k12.ca.us.

CUSD Mission Statement ~

Central Union School District seeks to be an exemplary learning community. We build the foundation of this community through meaningful relationships, relevant and engaging learning, effective communication, and providing a safe atmosphere. Each student will be treated as an individual, given the tools to be a lifelong learner, and taught to function as a member of a group and as a productive member of society. We challenge ourselves to be better than we think we can be, and advocate for the greater good of our community. Our success in this mission will build lifelong, confident learners, who have the tools necessary for success in a changing world.

1. OPEN PUBLIC SESSION:

- a. Call to Order
- b. Roll Call
- c. Flag Salute

Trustees:

Dale Davidson, Jeffrey Gilcrease, Ceil Howe III and Sarah Strait

District Administration:

Tom Addington
Traci Fullerton
Jared Johnson
Karla Burgos-Rodriquez
Teresa Santamaria

Site Administration:

Akers: Heiko Sweeney, Darin Denney
Central: Anne Gonzales, David Pilcher
Neutra: Elizabeth Alvarado, Brittany Gately
Stratford: Christina Gonzales, Tara Taylor

Davinder Sidhu

CUSD Employee Associations' Representatives and others in attendance

2. PROCEDURE FOR VISITORS WHO WISH TO ADDRESS THE BOARD:

If any visitor wishes to address the Board, the request form, entitled “*Request to Address the Board*” should be filled out as soon as possible. **Complete the form in its entirety and give it to the Superintendent.** Persons may speak to any item on the agenda when it comes up for discussion or persons may speak during the time designated, “Courtesy to Visitors.” Persons speaking to the board should understand that the Board invites your comments. Most questions asked of the Board require research and/or investigation. Therefore, the Board may respond to your questions in writing. Your input is important. However, if the comments involve a District employee or a student, the President will, at that time, explain the rights of the Speaker and the rights of the employee and/or student. Each address to the Board should not exceed five minutes in length with no more than thirty minutes per item.

3. PRESENTATION(S):

- a. CWDL, Certified Public Accountants - Annual Financial Report (virtual presentation)

4. DISTRICT REPORTS:

- a. Business Update - (ts)
- b. Superintendent Update (ta)

ENROLLMENT	BEG. OF YEAR 2022-2023	BEG. OF YEAR 2023-24	December 2022-2023	December 2023-2024	Transfer Students From	TOTAL
AKERS	672	651	688	645	LESD	26
CENTRAL	226	227	246	217	HANFORD	4
NEUTRA	413	428	430	430	OTHER	4
STRATFORD	283	278	288	291	Intra-District	4
TOTAL	1594	1584	1652	1583	TOTAL	38

5. COURTESY TO VISITORS:

6. CORRESPONDENCE AND BOARD INFORMATION:

- a. 2nd Quarterly Williams Compliance Report

- b. OLDCC Neutra Application Invitation for Public School Construction Funding

7. **CONSENT AGENDA:**

(at this time board members may request that an item or items be removed from the consent agenda and placed as 'new business')

- a. Approve minutes of the organizational board meeting of December 11, 2023
- b. Approve separations:
 - i. 16-1/24
 - ii. 17-1/24
 - iii. 18-1/24
 - iv. 19-1/24
 - v. 20-1/24
 - vi. 21-1/24
- c. Approve Memorandum of Understanding with Kings County Office of Education re math intervention (ta)
- d. Approve Agreement with Tulare County Office of Education re updated ERS services (ta)
- e. Approve second amendment of the Memorandum of Understanding with Kings County Office of Education re ELPAC & CAASPP Training & Support (ds)

Approve items a) through e):

8. **OLD BUSINESS:**

- a. none

9. **NEW BUSINESS**

- a. Announce out any closed session decision. (ta)
- b. Approve December 2023 District warrants (ts)
- c. Approve December 2023 Fiscal Position Reports for General Fund and Cafeteria Fund (ts)
- d. Approve Resolution #A-01-08-2024 District acceptance/adoption of the Audit Report for Year Ending June 30, 2023 from CWDL, Certified Public Accountants (ts)
- e. Approve Resolution #B-01-08-2024 Investment Policy and Investment Authority (ts)
- f. Approve 2023 draft of Annual School Site Accountability Report Cards (ta)

10. **BOARD MEMBER COMMENTS:**

11. **CLOSED SESSION:**

The closed session of the Board of Trustees will be held to consider the following:

- a. Personnel (Gov. Code 54957)

Quarterly Report on *Williams* Uniform Complaints

[Education Code § 35186(d)]

District: Central Union School District

Person completing this form: Traci Fullerton Title: Personnel Analyst

Quarterly Report Submission Month/Quarter:
(check one)

- October 1st Quarter (7/1-9/30)
 January 2nd Quarter (10/1-12/31)
 April 3rd Quarter (1/1-3/31)
 July 4th Quarter (4/1-6/30)

Quarterly Report Submission Year: 2023-2024

Date for information to be reported publicly at governing board meeting: 1/8/24

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
 Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Misassignment	0	0	0
Facilities Conditions	0	0	0
TOTALS	0	0	0

Tom Addington

Print Name of District Superintendent

1/8/24

Signature of District Superintendent

Date

Please submit to: Genevieve Almanzar, Coordinator
 Kings County Office of Education
 Williams Compliance
 (559) 589-7035
info.foundationalservices@kingscoe.org



OFFICE OF LOCAL DEFENSE COMMUNITY COOPERATION

2231 CRYSTAL DRIVE, SUITE 520
ARLINGTON, VA 22202-3711



Thomas Addington
Superintendent
Central Union School District
15783 18th Avenue
Lemoore, CA 93245

Dear Superintendent Addington:

Central Union School District is invited to submit a formal grant application for Office of Local Defense Community Cooperation funding in an amount not to exceed \$36,572,042 in federal funding for a progressive design-build project to renovate and construct new facilities at Richard J. Neutra Elementary School, with an estimated total design-build cost of \$45,715,053. This invitation is the result of the Public Schools on Military Installations Federal Evaluation Team's review of your April 25, 2023, proposal and November 21, 2023, responses to questions to validate the proposed project scope and responsiveness to address the condition and capacity deficiencies at Richard J. Neutra Elementary School.

As explained in the April 23, 2015, Federal Register Notice for this program, a grant award will be based on your complete application for federal funding, subject to compliance with the National Environmental Policy Act (NEPA) and Council on Environmental Quality NEPA regulations. The inclusion of accurate and complete information will greatly assist our processing of your application in a timely manner.

Our point of contact who can assist you with this application is Diane Mathein, (703) 505-3173, diane.c.mathein.civ@mail.mil. We greatly appreciate your responsiveness to date and look forward to working with your team on this important project.

Sincerely,

Patrick J. O'Brien
Director



CENTRAL UNION SCHOOL DISTRICT

December 11, 2023

MINUTES

The **Annual Organizational** open public meeting of the Central Union School District Board of Trustees was held on **Monday, December 11, 2023** at District Presentation Center, 15783 18th Avenue, Lemoore, CA 93245. The Board meeting began with a preliminary open session at **5:00 p.m.** and adjourned into closed session at **5:00 p.m.** Following the closed session meeting of the Board of Trustees, the general open session was called to order at **6:01 p.m.** The meeting adjourned at **6:31 p.m.**

Any individual who requires a translator, disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing no later than 8:00 a.m. the day of the meeting.

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda are available for public inspection and may be accessed under the Board Agenda and backup information housed on the District website at www.central.k12.ca.us.

CUSD Mission Statement ~

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1. OPEN PUBLIC SESSION:

- a. Call to Order
- b. Roll Call
- c. Flag Salute

Trustees:

Dale Davidson, Jeffrey Gilcrease, Ceil Howe III, and Sarah Strait were all present.

District Administration:

Tom Addington

Site Administration:

Akers: Heiko Sweeney, Darin Denney

Traci Fullerton
 Jared Johnson
 Karla Burgos-Rodriguez
 Teresa Santamaria
 Davinder Sidhu

Central: Anne Gonzales, David Pilcher
 Neutra: Elizabeth Alvarado, Brittany Gately
 Stratford: Christina Gonzales, Tara Taylor

All administration was present with the exception of Brittany Gately. CUSD Employee Associations' Representatives and others were in attendance.

2. PROCEDURE FOR VISITORS WHO WISH TO ADDRESS THE BOARD:

If any visitor wishes to address the Board, the request form, entitled “*Request to Address the Board*” should be filled out as soon as possible. **Complete the form in its entirety and give it to the Superintendent.** Persons may speak to any item on the agenda when it comes up for discussion or persons may speak during the time designated, “Courtesy to Visitors.” Persons speaking to the board should understand that the Board invites your comments. Most questions asked of the Board require research and/or investigation. Therefore, the Board may respond to your questions in writing. Your input is important. However, if the comments involve a District employee or a student, the President will, at that time, explain the rights of the Speaker and the rights of the employee and/or student. Each address to the Board should not exceed five minutes in length with no more than thirty minutes per item.

3. ELECTION OF BOARD OFFICES

- a. Elected Jeffrey Gilcrease as President of the Board of Education
- b. Elected Sarah Strait as Clerk of the Board of Education

4. PRESENTATION(S):

- a. None

5. DISTRICT REPORTS:

- a. ESSER III Update provided
- b. Business Update - First Interim Report provided
- c. Superintendent Update provided

ENROLLMENT	BEG. OF YEAR 2022-2023	BEG. OF YEAR 2023-24	November 2022-2023	November 2023-2024	Transfer Students From	TOTAL
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STRATFORD	283	278	293	292	Intra-District	4
TOTAL	1594	1584	1665	1592	TOTAL	38

6. **COURTESY TO VISITORS:** None

7. **CORRESPONDENCE AND BOARD INFORMATION:**

a. School Newsletters

8. **CONSENT AGENDA**

- a. Approved minutes of the regular board meeting of November 13, 2023
- b. Approved separations:
 - i. 13-11/23
 - ii. 14-11/23
- c. Approved the following administrators as teacher evaluators: Tom Addington, Elizabeth Alvarado, Karla Burgos-Rodriguez, Darin Denney, Brittany Gately, Anne Gonzales, Christina Gonzales, David Pilcher, Davinder Sidhu, Heiko Sweeney and Tara Taylor
- d. Approved Davinder Sidhu to direct the District Civil Rights Plan and oversee compliance, and authorization
- e. Approved Tom Addington (or Superintendent’s Designee) to serve as the District Safety Officer, and authorization to serve as the Injury and Illness Prevention Director
- f. Approved extension to contract with Kings County Office of Education for internet services
- g. Approved updated ESSER III Expenditure Plan
- h. Approved Amended Memorandum of Understanding with Kings County Office of Education for ELPAC & CAASPP Training and Support
- i. Approved Agreement with Tulare County Office of Education regarding Impact Teacher Credential Program
- j. Approved Renewal Agreement with University of Massachusetts regarding intern teachers
- k. Approved Annual Microsoft Subscription
- l. Approved Filemaker Pro Annual License
- m. Approved Technology Surplus Request
- n. Approved Downey Unified School District and Apple “Piggyback” consent for direct purchase agreement

Approved items a) through n)

Motion: Ceil Howe, III

Seconded: Dale Davidson

Dale Davidson	Vote: AYE	Ceil Howe, III	Vote: AYE
Jeffrey Gilcrease	Vote: AYE	Sarah Strait	Vote: AYE

9. **OLD BUSINESS:**

- a. None

10. **NEW BUSINESS**

- a. Announcements were made from closed session.

President Jeffrey Gilcrease announced that during the closed session with a vote of 4-0 the Board has approved the unpaid leave request for Employee #15-12/23. The Superintendent or his designee is directed to take the necessary steps to notify the employee of this action.

Trustee Ceil Howe, III announced a decision from closed session that based upon violation of Education Code Section 48900(c), it was moved to expel student **E-12-11-2023**, from the Central Union Elementary School District through June 7, 2024.

Further, it was recommended that the student may return and enroll at a different school site within the District under a suspended expulsion order beginning on January 8, 2024. Upon student's return to campus, the site will develop a behavior contract for student **E-12-11-2023**, including satisfactory attendance, appropriate behavior, satisfactory grades, and counseling with the District counselor or psychologist. If the student fails to follow any condition of the behavior contract, the expulsion order will be reinstated.

Mr. Howe further announced a decision from closed session that based upon violation of Education Code Section 48900(c), it was moved to expel student **F-12-11-2023**, from the Central Union Elementary School District through June 7, 2024.

Further, it was recommended that the student may return and enroll at a different school site within the District under a suspended expulsion order beginning on January 8, 2024. Upon student's return to campus, the site will develop a behavior contract for student **F-12-11-2023**, including satisfactory attendance, appropriate behavior, satisfactory grades, and counseling with the District counselor or psychologist. If the student fails to follow any condition of the behavior contract, the expulsion order will be reinstated.

- b. Approved November 2023 District warrants
- c. Approved November 2023 Fiscal Position Reports for General Fund and Cafeteria Fund

One motion was made for items b and c

Motion: Ceil Howe, III

Seconded: Dale Davidson

Dale Davidson	Vote: AYE	Ceil Howe, III	Vote: AYE
Jeffrey Gilcrease	Vote: AYE	Sarah Strait	Vote: AYE

11. **BOARD MEMBER COMMENTS:** None

12. **CLOSED SESSION**

The closed session of the Board of Trustees will be held to consider the following:

- a. Student Discipline and Other Confidential Student Matters - Consider expulsion of case #E-12-11-2023 (Gov. Code §35146)
- b. Student Discipline and Other Confidential Student Matters - Consider expulsion of case #F-12-11-2023 (Gov. Code §35146)
- c. Personnel (Gov. Code §54957)

Respectively submitted,

President

Clerk

**ES-378****2023-2024****MEMORANDUM OF UNDERSTANDING**

between **KINGS COUNTY OFFICE OF EDUCATION**
and **CENTRAL UNION ELEMENTARY DISTRICT - Central Elementary**

Agreement for Consultative Services/Academic and Learning Support:

Math Intervention

THIS agreement is made and entered into by and between the Kings County Office of Education, herein after called **KCOE** and **CENTRAL UNION ELEMENTARY DISTRICT**, herein after called the **DISTRICT**. **DISTRICT** and **KCOE** are authorized under Education Code Sections 10400 and 10401 to enter into cooperative agreements for improvement of local education program.

WHEREAS, **DISTRICT** and **KCOE** desire to enter into this agreement for services, herein after called the **AGREEMENT** upon the terms, covenants, and conditions, and for the consideration as set forth below:

- The term shall be from July 1, 2023 through June 30, 2024
- If **DISTRICT** believes that **KCOE** is not performing their responsibilities, **DISTRICT** shall notify **KCOE** in writing

KCOE:

- Shall provide consultant(s) for **up to eleven (11) days** to train/coach staff in Math Intervention; to include one and a half (1.5) days of planning
- Days of service to include objectives as determined by the District including collaboration with teachers and direct tier 2 math support with strategically targeted students

THE DISTRICT:

- Shall work with **KCOE** consultant(s) to determine the dates of service for **up to eleven (11) day(s)**. Days of service can include full (8-hour) days, half (4-hour) days, and/or a combination thereof; to include one and a half (1.5) days of planning
- Shall pay **KCOE** the amount of **up to \$15,000.00** for services provided by **KCOE** consultant(s); **KCOE** days are equivalent to a daily rate of \$1,200.00 per consultant and prorated equivalent to \$600.00 for one half day per consultant

- Will be invoiced for the actual number of service days provided upon the last day of training or by two billing periods, wherein half of the contracted amount will be billed no later than November 15, 2023 and actual number of service days provided will be billed no later than May 1, 2024
- Shall pay **KCOE** for any scheduled days/times, unless notice of cancellation is given one (1) business day prior. This will be charged according to the daily rate for any scheduled full or half days. If the required notice is given, an attempt will be made to replace the canceled time with another time, as agreed upon by both parties. No guarantee can be made that a replacement date will be available due to KCOE's other commitments, but efforts will be made to reschedule
- May be charged a \$30.00 per participant materials fee for training materials for the school year. Materials fees will be invoiced in full by the first billing period
- May be charged a planning/prep time fee needed for up to one (1) day of Professional Development. Planning and preparation time is considered a consulting activity, is billed at the consulting rate calculated at \$600.00 (.5 per consulting day), and will be billed in full by the first billing period

CONTRACT TERMS AND CONDITIONS:

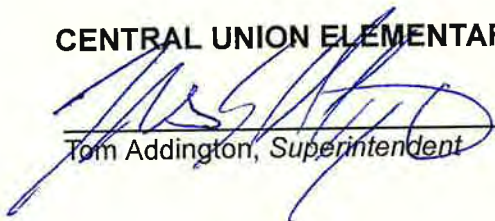
- This **AGREEMENT** is written for developing sustainability of effective reform for positive change at CENTRAL UNION ELEMENTARY DISTRICT
- Any changes must be submitted in writing within 30 days in advance of proposed changes and must be mutually agreed upon by both parties
- The DISTRICT agrees to the terms and conditions set forth in this agreement

KINGS COUNTY OFFICE OF EDUCATION:


 Joy Santos, Assistant Superintendent of Educational Services

11/15/2023
 Date

CENTRAL UNION ELEMENTARY DISTRICT:


 Tom Addington, Superintendent

12/26/21
 Date

Tulare County Office of Education

Committed to Students, Support & Service

Tim A. Hire
*County
Superintendent
of Schools*

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

Administration
(559) 733-6301
fax (559) 627-5219

Business Services
(559) 733-6474
fax (559) 737-4378

Human Resources
(559) 733-6306
fax (559) 627-4670

Instructional Services
(559) 302-3633
fax (559) 739-0310

Special Services
(559) 730-2910
fax (559) 730-2511

Main Locations

**Administration
Building & Conference
Center**
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

December 15, 2023

Central Union School District
15783 18th Avenue
Lemoore, CA 93245

Mr. Thomas Addington,

Attached is your Agency Agreement Amendment for 23-24 from
Educational Resource Services Library.

Please sign and return either by e-mail or by mail to:

E-mail: karla.doyer@tcoe.org

OR

Mail: Tulare County Office of Education
Attn: Karla Doyer, Purchasing & Agreements Manager
P.O. Box 5091
Visalia, Ca 93278-5091

Please feel free to contact me if you have any questions. Thank you.

Sincerely,


Karla Doyer

Purchasing & Agreements Manager | 559-302-3729 | karla.doyer@tcoe.org

**TULARE COUNTY SUPERINTENDENT OF SCHOOLS
AND
CENTRAL UNION SCHOOL DISTRICT**

THIS AMENDMENT TO AGREEMENT is entered into as of December 1, 2023, between the TULARE COUNTY SUPERINTENDENT OF SCHOOLS, referred to as SUPERINTENDENT, and Central Union SD, referred to as DISTRICT, with reference to the following:

A. The parties entered into an Agreement on July 1, 2023, to provide ERS Portal Services Only, as described therein, herein referred to as "Agreement;"

B. The parties now desire to amend the agreement, upgrading to full ERS Library Media Services.

ACCORDINGLY, IT IS AGREED:

1. The Agreement is hereby amended to include full ERS Library Media Services.
2. Exhibit A shall be replaced with new Exhibit A.
3. Except for the amended paragraphs and exhibits of said Agreement, all other terms and conditions of said Agreement shall remain in full force and effect.

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

DISTRICT

Mr. Thomas Addington, M.A. Superintendent
Central Union SD
15783 18th Avenue
Lemoore, CA 93245

By: _____

Date: December 18, 2023

SUPERINTENDENT

Mr. Tim A. Hire, Superintendent
Tulare County Superintendent of Schools
Tulare County Office of Education
P.O. Box 5091 Visalia CA 93278-5091

By: _____

Date: 12/4/23

TCOE Program Information

Contact: Valarie Seita, ERS Library Supervisor, (559) 651-3031 or valarie.seita@tcoe.org
Sara Torabi, Instr. Consult. Support/Libr. Media Tech. (559) 651-3031 or sara.torabi@tcoe.org

Division: Instructional Services

Program Title: Educational Resource Services Library

Budget Number: 010-00242-0-0-242000-86890-0-22-9888 (100%)

Please return an original copy to: Tulare County Office of Education
ATTN: Karla Doyer, Purchasing & Agreements Manager
P.O. Box 5091
Visalia, CA 93278-5091

EXHIBIT A

**TULARE COUNTY SUPERINTENDENT OF SCHOOLS
AND
CENTRAL UNION SCHOOL DISTRICT**

Sites Covered: Akers Elementary School (K-8), Central Union Elementary School (K-8), R.J. Neutra Elementary School (TK-5), Stratford Elementary School (TK-8).

1. RESPONSIBILITIES OF COUNTY/DISTRICT

DISTRICT agrees to:

- 1) Respond to SUPERINTENDENT'S email request to update the previous year's DISTRICT staff list within a month of the start of the school year, for ERS Portal username and password assignments. Initial email will be sent by Sara Torabi; return all changes and updates to sara.torabi@tcoe.org. If you have additional questions about submission or format, please call 559-651-3031.
- 2) Reimburse SUPERINTENDENT for the replacement value of any item lost, destroyed, or stolen; and pay for repair costs for items damaged while in its possession.
- 3) Understand and acknowledge that copying of any materials owned or licensed by SUPERINTENDENT under this agreement is prohibited by federal copyright laws. This includes, but is not limited to, videotaping, audio taping, and photocopying.
- 4) Contact Valarie Seita, Library Media Supervisor, if there are any questions or concerns about the terms of this agreement at 559-651-3042 or valarie.seita@tcoe.org.

3. RESPONSIBILITIES OF SUPERINTENDENT

SUPERINTENDENT agrees to:

- 1) Provide online access to the Educational Resource Services Multimedia Portal. Digital resources, with correlations to the California Standards, include licensed video streaming, research and reference sources for students, digital books (many with audio and/or visual enhancement), curriculum builder, and differentiation tools.
 - a) SUPERINTENDENT will provide each teacher and administrator with a username and password to the ERS Portal for access to online subscription content and to reserve circulating collection materials. Each school will be provided a generic student login, allowing students access to resources at school and at home; parents have access to the ERS Portal via their student's login. Login credentials are site/program specific and should only be shared with staff and students at the sites listed in this contract.
 - b) Annual on-site ERS Portal Presentations, digital citizenship, and information literacy training are available for DISTRICT staff upon request.

2) Provide circulating access to educational resource materials including print media, STEM kits, robotics, primary document reproductions, art prints, and realia.

a) Print media includes core and extended literature in English and Spanish, fiction, informational text, Big Books, and professional development titles.

b) Small group and classroom book/multimedia kits are available, with the option of requesting a customized book/multimedia bundle.

c) In-person access to media at the ERS Library and Multimedia Center is available year-round: Monday - Friday, 8:00 am - 5:00 pm (closed TCOE observed holidays).

d) According to the delivery schedule, SUPERINTENDENT staff will deliver and pick up circulating materials when materials have been reserved or a pickup has been requested.

e) DISTRICT staff will reserve materials online, by phone, or in person prior to the scheduled delivery day.

f) DISTRICT staff will renew their checkouts or return circulating items to a centralized location at their site and submit a pickup request by the due date.

3) Provide the services of the ERS Library Media Supervisor, a credentialed librarian and holder of the Library Media Teacher Services Credential, as "Librarian of Record" for any DISTRICT that does not employ a credentialed librarian. Ed Code 44868 allows a DISTRICT to employ non-credentialed personnel to assist in the provision of school library services, however these individuals do not supersede the Ed Code requirement that a credentialed librarian provide oversight of school library services. This agreement further fulfills the DISTRICT's obligation under Education Code, sections 18100 and 18120. A DISTRICT is in compliance with the law when it contracts for library services with SUPERINTENDENT for the services of a credentialed librarian.

4) Provide consultant services relative to the development of library programs, including library facility planning and training of library personnel in provision of library services. These include the use of digital resources, library management software training, and collection development.

(a) DISTRICT will be invited to send library personnel from each contracting site to participate in the ERS Library & Multimedia Center's bi-monthly Library Multimedia Network meetings dedicated to developing Future Ready school library programs, exploring new technologies, and discovering how to promote and use the ERS Portal digital resources.

5) Provide technology education and training to support DISTRICT needs.

(a) The ERS Library's Instructional Technology Specialists will maintain a collection of pre-recorded training videos to be accessed via the ERS Portal and available to all DISTRICT staff at no charge.

(b) The ERS Library's Instructional Technology Specialists will host twice monthly virtual office hours to answer DISTRICT staff on a variety of pre-determined topics.

(c) Work plans are available at an additional fee for customized on-site or virtual technology professional development.

(d) Paid training opportunities for classified and certificated staff will be offered throughout the school year.

6) The Library and Multimedia Center's Teacher Resource Center (TRC) is open extended hours beyond the classroom day to accommodate teaching schedules. Contracting DISTRICT staff may bring their own supplies and use TRC equipment. Equipment includes a poster printer, 27" and 42" laminators, color and B&W photocopiers, 1.25" and 3" button makers, as well as 1000+ Ellison and AccuCut die-cut shapes. Contracting sites pay a reduced fee for TRC materials.

(a) The TRC sells pre-designed posters and ready-to-go packs of classroom support materials.

(b) The TRC staff can print posters designed by teachers or design posters and other materials to teacher specifications (at an additional fee for SUPERINTENDENT staff time).

(c) TRC-made materials including posters, ready-to-go packs, and other classroom support materials can be delivered after completion on the next scheduled delivery day or by mail (postal shipping fee will apply).

2. FEE SCHEDULE

SUPERINTENDENT will estimate the agreement fee using the Average Daily Attendance (ADA) from the previous school year's LCFF Summary Data Second Principal Apportionment (P-2). DISTRICT will be invoiced based on the ADA reported for the First Principal Apportionment (P-1) x 16.25. The minimum agreement for a single school site with an ADA ≤ 86 is \$1,397.50.

\$28,382.19 estimate - 5 months @ Portal Only rate (\$14.75/ADA), 7 months @ Full Service Rate (\$16.25/ADA). Estimated ADA is 1816.46 as per LCFF 2021-22 P-2. The final amount due will be calculated based on the 2023-24 LCFF P-1 ADA reported.

THIS AGREEMENT, is entered into between the Tulare County SUPERINTENDENT of Schools, referred to as SUPERINTENDENT and Central Union SD , referred to as DISTRICT.

ACCORDINGLY, IT IS AGREED:

1. TERM

effective as: **7/1/2023** and shall expire on: **6/30/2024**

2. SERVICES: SUPERINTENDENT shall provide services as set forth.

3. COST OF SERVICES: DISTRICT shall pay SUPERINTENDENT the actual cost of such services to the extent they are allowable not to exceed the sum of: **\$28,382.19**

4. METHOD OF PAYMENT:

a. SUPERINTENDENT must submit itemized invoices to DISTRICT for the cost of the services.

b. SUPERINTENDENT is responsible for maintaining verifiable records for all expenditures.

5. INDEMNIFICATION: SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers, and employees from and against any liability, claims, actions, costs, damages, or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

6. TERMINATION: Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures.

DISTRICT
SUPERINTENDENT
Tim A. Hire, SUPERINTENDENT
Tulare County SUPERINTENDENT of Schools
Tulare County Office of Education
P.O. Box 5091
Visalia CA 93278-5091

TCOE Program Information
Contact Person: Sara Torabi
Telephone: (559) 651-3031
Department/Program: Educational Resource Services - Library



ES-359

2023-2024

MEMORANDUM OF UNDERSTANDING
SECOND AMENDMENT

between **KINGS COUNTY OFFICE OF EDUCATION**
and **CENTRAL UNION ELEMENTARY DISTRICT**

Agreement for Consultative Services/Academic and Learning Support:

ELPAC & CAASPP Training and Support

THIS agreement is made and entered into by and between the Kings County Office of Education, herein after called **KCOE** and **CENTRAL UNION ELEMENTARY DISTRICT**, herein after called the **DISTRICT. DISTRICT** and **KCOE** are authorized under Education Code Sections 10400 and 10401 to enter into cooperative agreements for improvement of local education program.

WHEREAS, DISTRICT and **KCOE** desire to enter into this agreement for services, herein after called the **AGREEMENT** upon the terms, covenants, and conditions, and for the consideration as set forth below:

- The term shall be from July 1, 2023 through June 30, 2024
- If **DISTRICT** believes that **KCOE** is not performing their responsibilities, **DISTRICT** shall notify **KCOE** in writing

KCOE:

- Shall provide consultant(s) for up to **four and a half (4.5) days** to train/coach staff in ELPAC & CAASPP Training and Support; with **one and a half (1.5) days** of planning/preparation
 - **One (1) consultant for two and a half (2.5) days plus 1 day planning/preparation**
 - **One (1) consultant for two (2) days plus ½ day planning/preparation**
- Days of service to include, as determined by the district, training and support aligned with ELPAC and CAASPP coordination

THE DISTRICT:

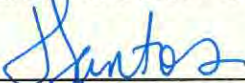
- Shall work with **KCOE** consultant(s) to determine the dates of service for **up to four and a half (4.5) days**. Days of service can include full (8-hour) days, half (4-hour) days, and/or a combination thereof; with **one and a half (1.5) days** of planning/preparation for each consultant

- Shall pay **KCOE** the amount of up to **\$7,200.00** for services provided by **KCOE** consultant(s); **KCOE** days are equivalent to a daily rate of \$1,200.00 per consultant and prorated equivalent to \$600.00 for one half day per consultant
- Will be invoiced for the actual number of service days provided upon the last day of training or by two billing periods, wherein half of the contracted amount will be billed no later than November 15, 2023 and actual number of service days provided will be billed no later than May 1, 2024
- Shall pay **KCOE** for any scheduled days/times, unless notice of cancellation is given one (1) business day prior. This will be charged according to the daily rate for any scheduled full or half days. If the required notice is given, an attempt will be made to replace the canceled time with another time, as agreed upon by both parties. No guarantee can be made that a replacement date will be available due to KCOE's other commitments, but efforts will be made to reschedule
- May be charged a \$30.00 per participant materials fee for training materials for the school year. Materials fees will be invoiced in full by the first billing period
- May be charged a planning/prep time fee needed for up to one (1) day of Professional Development. Planning and preparation time is considered a consulting activity, is billed at the consulting rate calculated at \$600.00 (.5 per consulting day), and will be billed in full by the first billing period

CONTRACT TERMS AND CONDITIONS:

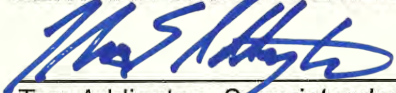
- This **AGREEMENT** is written for developing sustainability of effective reform for positive change at CENTRAL UNION ELEMENTARY DISTRICT
- Any changes must be submitted in writing within 30 days in advance of proposed changes and must be mutually agreed upon by both parties
- The DISTRICT agrees to the terms and conditions set forth in this agreement

KINGS COUNTY OFFICE OF EDUCATION:


 Joy Santos, Assistant Superintendent of Educational Services

12/12/23
 Date

CENTRAL UNION ELEMENTARY DISTRICT:


 Tom Addington, Superintendent

December 18, 2023
 Date

Warrant Register For Warrants Dated 12/01/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12732060	4230	JOEL ALVARADO	\$58.95
12732061	4862	AMAZON CAPITAL SERVICES INC	\$8,348.84
12732062	2703	AT&T	\$3,022.18
12732063	2796	AT&T	\$1,078.29
12732064	115	BLINDS ETC.	\$2,944.01
12732065	4833	JAMES BOCHMAN	\$55.02
12732066	2748	BULLET IMPRESSIONS INC.	\$348.56
12732067	148	BUREAU OF EDUCATION & RESEARCH	\$279.00
12732068	4955	CALIFORNIA TURF EQUIP & SUPPLY INC	\$29,822.85
12732069	4859	JASMINE CAMPBELL	\$210.00
12732070	4314	CANON FINANCIAL SERVICES INC	\$4,501.72
12732071	4920	ANDREW CASTILLO	\$234.36
12732072	4841	CRASHPLAN GROUP LLC	\$19,046.00
12732073	4921	KRISTEN CULLEN	\$261.66
12732074	280	DEMCO INC.	\$314.38
12732075	4840	EMCOR SERVICES MESA ENERGY	\$13,529.00
12732076	1875	ENVIROCLEAN	\$755.04
12732077	2241	ANNE GONZALES	\$348.74
12732078	2451	CHRIS HOLDBROOKS	\$4,000.00
12732079	473	HOME DEPOT	\$327.76
12732080	4358	HOME DEPOT PRO	\$98.02
12732081	2334	LUKE JACOBS	\$11.04
12732082	542	KINGS CO OFFICE OF EDUCATION	\$140.23
12732083	598	LOZANO SMITH	\$4,245.75
12732084	1937	MATSON ALARM CO INC	\$1,480.94
12732085	3954	MCGRAW HILL EDUCATION	\$733.18
12732086	3537	MID VALLEY DISPOSAL	\$728.20
12732087	3397	THE NED SHOW	\$1,800.00
12732088	720	ORIENTAL TRADING COMPANY	\$1,104.52
12732089	725	PACIFIC GAS & ELECTRIC CO	\$5,117.13
12732090	4208	DAVID PILCHER	\$80.00
12732091	3893	SHERWIN-WILLIAMS CO.	\$179.11
12732092	766	STANDARD LIFE INSURANCE	\$1,566.44
12732093	1332	STAPLES	\$995.67
12732094	914	STONEYS SAND & GRAVEL LLC	\$30.24
12732095	1126	HEIKO SWEENEY	\$61.57
12732096	4760	DAVID TOSTE	\$141.22
12732097	3984	US BANK (ADDINGTON)	\$325.00
12732098	3986	US BANK (FULLERTON)	\$5,748.59
12732099	3985	US BANK (SANTAMARIA)	\$2,825.77
12732100	976	US GAMES	\$776.43
12732101	4204	VANIR CONSTRUCTION MANAGEMENT INC.	\$55,687.92
12732102	4115	COURTNEY WILCOX	\$105.38

Total Amount of All Warrants:

\$173,468.71




District Name: **Central Union Elementary School District**

As per the Authorized Signature Permit, the following payments are authorized as listed on the payment register.

Warrants	43	\$173,468.71
Credit Card Payments	0	
Grand Total for Payments Dated:	12/01/2023	\$173,468.71

Authorized Officer/Employee



Or

Board Members *

* If this option is chosen, must have a majority of board members authorization (EC 42632)

Date _____

KCOE Examination and Approval	
By _____	Date _____

This order must be returned to KCOE prior to distribution of payments.

Commercial Payment Register

For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - LI - L2	Resource	Object	Amount
12732060	4230	ALVARADO, JOEL	PV - 28674	0100-0000-0-1110-8200-520003-120-00-0000	Unrestricted Resources	Mileage-Other	\$58.95
						Total For Fund Number: 0100	\$58.95
						Total Amount of Payment:	\$58.95
12732061	4862	AMAZON CAPITAL SERVICES	PO - 27463	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$360.04
			PO - 27463	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$578.83
			PO - 27509	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$28.81
			PO - 27463	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$16.29
			PO - 27461	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$17.11
			CM - 27041	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	-\$28.79
			PO - 27463	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$12.72
			PO - 27463	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$5.30
			PO - 27509	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$6.38
			CM - 27046	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	-\$156.00
			CM - 27047	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	-\$204.00
			PO - 27446	0100-0097-0-0000-7600-430000-107-00-0000	Safety Credits	Materials and Supplies	\$135.46
			PO - 27446	0100-0097-0-0000-7600-430000-107-00-0000	Safety Credits	Materials and Supplies	\$96.46
			PO - 27490	0100-1100-0-1110-1000-430000-222-00-0000	State Lottery	Materials and Supplies	\$272.01
			PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$221.16
			CM - 27042	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	-\$16.48
			PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$114.36
			PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$159.60
			PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$57.18
			PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$87.66
			PO - 27475	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$96.50
			PO - 27475	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$107.20
			PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$211.80
			PO - 27432	0100-1100-0-1110-1000-430001-323-00-0000	State Lottery	Instructional Materials/Classroom	\$504.38
			PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$90.99
			PO - 27505	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$49.87
			CM - 27043	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	-\$5.19
			PO - 27478	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$17.15
			PO - 27478	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$18.11
			PO - 27475	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$21.44
			PO - 27447	0100-1100-0-1110-1000-430021-222-00-0000	State Lottery	Allowance	\$22.51
			PO - 27487	0100-1100-0-1110-2700-430000-222-00-0000	State Lottery	Materials and Supplies	\$23.57

Commercial Payment Register
For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12732061	4862	AMAZON CAPITAL SERVICES	PO - 27440	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$30.88
			PO - 27475	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$37.58
			PO - 27489	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$30.02
			PO - 27485	0100-3010-0-1110-1000-430001-525-55-0203	IASA-Title I Basic Grants Low Income	Instructional Materials/Classroom	\$47.60
			PO - 27485	0100-3010-0-1110-1000-430001-525-55-0203	IASA-Title I Basic Grants Low Income	Instructional Materials/Classroom	\$48.11
			PO - 27485	0100-3010-0-1110-1000-430001-525-55-0203	IASA-Title I Basic Grants Low Income	Instructional Materials/Classroom	\$45.54
			PO - 27485	0100-3010-0-1110-1000-430001-525-55-0203	IASA-Title I Basic Grants Low Income	Instructional Materials/Classroom	\$48.50
			PO - 27485	0100-3010-0-1110-1000-430001-525-55-0203	IASA-Title I Basic Grants Low Income	Instructional Materials/Classroom	\$48.63
			PO - 27485	0100-3010-0-1110-1000-430001-525-55-0203	IASA-Title I Basic Grants Low Income	Instructional Materials/Classroom	\$53.54
			PO - 27485	0100-3010-0-1110-1000-430001-525-55-0203	IASA-Title I Basic Grants Low Income	Instructional Materials/Classroom	\$37.10
			PO - 27439	0100-3213-0-1110-8200-430000-525-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Materials and Supplies	\$94.98
			CM - 27044	0100-3213-0-1110-8200-430000-525-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Materials and Supplies	-\$4.63
			CM - 27040	0100-0000-0-1110-8200-430014-525-00-0000	Unrestricted Resources	Maintenance Supplies	-\$19.23
			PO - 27483	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$11.54
			PO - 27483	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$9.93
			PO - 27488	0100-0000-0-1110-8200-430014-424-00-0000	Unrestricted Resources	Maintenance Supplies	\$26.05
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$28.61
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$47.99
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$32.08
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$53.57
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$61.08
			PO - 27483	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$128.69
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$131.19
			PO - 27483	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$87.01
			PO - 27450	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$270.25
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$68.37
			PO - 27475	0100-0000-0-1110-1000-430000-531-00-0000	Unrestricted Resources	Materials and Supplies	\$107.20
			PO - 27488	0100-0000-0-1110-8200-430014-525-00-0000	Unrestricted Resources	Maintenance Supplies	\$96.42
			PV - 28665	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$50.34

Commercial Payment Register For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12732061	4862	AMAZON CAPITAL SERVICES	PV - 28664	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$77.22
			PV - 28663	0100-0000-0-0000-7100-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$118.99
			PV - 28666	0100-0000-0-1110-3140-430000-222-00-0000	Unrestricted Resources	Materials and Supplies	\$32.49
			PV - 28667	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$4.49
			PO - 27437	0100-7210-0-1110-1000-430001-323-00-0000	American Indian Education	Instructional Materials/Classroom	\$142.64
			PO - 27438	0100-7210-0-1110-1000-430001-323-00-0000	American Indian Education	Instructional Materials/Classroom	\$42.86
			PO - 27438	0100-7210-0-1110-1000-430001-323-00-0000	American Indian Education	Instructional Materials/Classroom	\$36.45
			PO - 27438	0100-7210-0-1110-1000-430001-323-00-0000	American Indian Education	Instructional Materials/Classroom	\$36.45
			CM - 27045	0100-7210-0-1110-1000-430001-323-00-0000	American Indian Education	Instructional Materials/Classroom	-\$14.95
Total For Fund Number: 0100							\$5,108.01
12732061	4862	AMAZON CAPITAL SERVICES	PO - 27462	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$21.69
			PO - 27460	1300-5310-0-0000-3700-440000-000-00-0000	Child Nutrition - School Programs	Equipment-Non Depreciated	\$3,219.14
			Total For Fund Number: 1300				
Total Amount of Payment:							\$8,348.84
12732062	2703	AT&T	PO - 27013	0100-0000-0-1110-8200-590010-525-00-0000	Unrestricted Resources	Communications - Telephone	\$556.59
			PO - 27013	0100-0000-0-1110-8200-590010-424-00-0000	Unrestricted Resources	Communications - Telephone	\$667.44
			PO - 27013	0100-0000-0-1110-8200-590010-323-00-0000	Unrestricted Resources	Communications - Telephone	\$832.27
			PO - 27013	0100-0000-0-1110-8200-590010-222-00-0000	Unrestricted Resources	Communications - Telephone	\$965.88
			Total For Fund Number: 0100				
Total Amount of Payment:							\$3,022.18
12732063	2796	AT&T	PO - 27012	0100-0000-0-0000-7200-590010-121-00-0000	Unrestricted Resources	Communications - Telephone	\$34.79
			PO - 27012	0100-0000-0-1110-8200-590010-222-00-0000	Unrestricted Resources	Communications - Telephone	\$62.11
			PO - 27012	0100-0000-0-1110-8200-590010-424-00-0000	Unrestricted Resources	Communications - Telephone	\$129.49
			PO - 27012	0100-0000-0-1110-8200-590010-525-00-0000	Unrestricted Resources	Communications - Telephone	\$127.66
			PO - 27012	0100-0000-0-0000-8200-590010-121-00-0000	Unrestricted Resources	Communications - Telephone	\$271.06
			PO - 27012	0100-0000-0-0000-8200-590010-121-00-0000	Unrestricted Resources	Communications - Telephone	\$453.18
			Total For Fund Number: 0100				
Total Amount of Payment:							\$1,078.29
12732064	115	BLINDS ETC.	PO - 27177	0100-8150-0-0000-8100-580000-222-00-0000	Ongoing & Major Maint. Acct.	Other Services and Operating Expenditures	\$2,944.01
Total For Fund Number: 0100							\$2,944.01
Total Amount of Payment:							\$2,944.01
12732065	4833	BOCHMAN, JAMES	PV - 28673	0100-0000-0-1110-8200-520003-120-00-0000	Unrestricted Resources	Mileage-Other	\$55.02
Total For Fund Number: 0100							\$55.02
Total Amount of Payment:							\$55.02
12732066	2748	BULLET IMPRESSIONS INC.	PV - 28654	0100-1100-0-1110-2700-430001-323-00-0000	State Lottery	Instructional Materials/Classroom	\$348.56

Commercial Payment Register For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
Total For Fund Number: 0100							\$348.56
Total Amount of Payment:							\$348.56
12732067	148	BUREAU OF EDUCATION & R	PO - 27540	0100-3010-0-1110-1000-520000-525-55-0304	IASA-Title I Basic Grants Low Income	Travel and Conferences	\$279.00
Total For Fund Number: 0100							\$279.00
Total Amount of Payment:							\$279.00
12732068	4955	CALIFORNIA TURF EQUIP & :	PO - 27548	0100-0000-0-0000-8500-640000-121-00-0000	Unrestricted Resources	Equipment	\$29,822.85
Total For Fund Number: 0100							\$29,822.85
Total Amount of Payment:							\$29,822.85
12732069	4859	CAMPBELL, JASMINE	PV - 28679	0100-0000-0-0000-0000-952500-000-00-0000	Unrestricted Resources	Payroll Liability Holding	\$210.00
Total For Fund Number: 0100							\$210.00
Total Amount of Payment:							\$210.00
12732070	4314	CANON FINANCIAL SERVICE	PO - 27299	0100-0000-0-0000-7200-560000-121-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$4,501.72
Total For Fund Number: 0100							\$4,501.72
Total Amount of Payment:							\$4,501.72
12732071	4920	CASTILLO, ANDREW	PV - 28676	0100-0050-0-0000-7700-520003-121-00-0000	Classroom Standards	Mileage-Other	\$234.36
Total For Fund Number: 0100							\$234.36
Total Amount of Payment:							\$234.36
12732072	4841	CRASHPLAN GROUP LLC	PO - 27530	0100-0050-0-0000-7700-580011-121-00-0000	Classroom Standards	Software License Renewals	\$19,046.00
Total For Fund Number: 0100							\$19,046.00
Total Amount of Payment:							\$19,046.00
12732073	4921	CULLEN, KRISTEN	PV - 28656	0100-1100-0-1110-1000-430021-323-00-0000	State Lottery	Allowance	\$261.66
Total For Fund Number: 0100							\$261.66
Total Amount of Payment:							\$261.66
12732074	280	DEMCO INC.	PO - 27526	0100-1100-0-1110-1000-430001-424-00-0000	State Lottery	Instructional Materials/Classroom	\$314.38
Total For Fund Number: 0100							\$314.38
Total Amount of Payment:							\$314.38
12732075	4840	EMCOR SERVICES MESA ENE	PO - 27180	0100-0000-0-0000-8500-620000-525-00-7590	Unrestricted Resources	Buildings and Improvement of Buildings	\$6,620.00
			PO - 27180	0100-0000-0-0000-8500-620000-323-00-7590	Unrestricted Resources	Buildings and Improvement of Buildings	\$6,909.00
Total For Fund Number: 0100							\$13,529.00
Total Amount of Payment:							\$13,529.00
12732076	1875	ENVIROCLEAN	PO - 27077	0100-0000-0-1110-8200-430012-424-00-0000	Unrestricted Resources	Custodian Supplies	\$92.23
			PO - 27077	0100-0000-0-1110-8200-430012-525-00-0000	Unrestricted Resources	Custodian Supplies	\$92.23
			PO - 27077	0100-0000-0-1110-8200-430012-222-00-0000	Unrestricted Resources	Custodian Supplies	\$92.24
			PO - 27077	0100-0000-0-1110-8200-430012-323-00-0000	Unrestricted Resources	Custodian Supplies	\$92.24
			PO - 27077	0100-0000-0-1110-8200-430012-525-00-0000	Unrestricted Resources	Custodian Supplies	\$386.10

Commercial Payment Register
For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
Total For Fund Number: 0100							\$755.04
Total Amount of Payment:							\$755.04
12732077	2241	GONZALES, ANNE	PV - 28658	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$209.21
			PV - 28657	0100-0000-0-1110-2495-430000-323-31-0201	Unrestricted Resources	Materials and Supplies	\$139.53
Total For Fund Number: 0100							\$348.74
Total Amount of Payment:							\$348.74
12732078	2451	HOLDBROOKS, CHRIS	PV - 28662	0100-0000-0-0000-0000-952500-000-00-0000	Unrestricted Resources	Payroll Liability Holding	\$4,000.00
Total For Fund Number: 0100							\$4,000.00
Total Amount of Payment:							\$4,000.00
12732079	473	HOME DEPOT	PO - 27390	0100-8150-0-0000-8100-430014-424-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$34.80
			PO - 27390	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$34.80
			PO - 27390	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$47.13
			PO - 27390	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$47.14
			PO - 27390	0100-8150-0-0000-8100-430014-424-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$47.14
			PO - 27390	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$47.14
			PO - 27390	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$34.80
			PO - 27390	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$34.81
Total For Fund Number: 0100							\$327.76
Total Amount of Payment:							\$327.76
12732080	4358	HOME DEPOT PRO	PO - 27071	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$25.78
			PO - 27071	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$12.84
			PO - 27071	0100-8150-0-0000-8100-430014-424-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$12.84
			PV - 28670	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$14.51
			PV - 28669	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$32.05
Total For Fund Number: 0100							\$98.02
Total Amount of Payment:							\$98.02
12732081	2334	JACOBS, LUKE	PV - 28680	0100-0000-0-0000-0000-952500-000-00-0000	Unrestricted Resources	Payroll Liability Holding	\$11.04
Total For Fund Number: 0100							\$11.04
Total Amount of Payment:							\$11.04
12732082	542	KINGS CO OFFICE OF EDUCATION	PV - 28683	0100-0000-0-0000-7490-580060-121-00-0000	Unrestricted Resources	Prof. Serv. & Oper. Exp. - -Fingerprinting	\$49.00
Total For Fund Number: 0100							\$49.00
12732082	542	KINGS CO OFFICE OF EDUCATION	PO - 27579	1300-5310-0-0000-3700-580040-000-00-0000	Child Nutrition - School Programs	Prof. Serv. & Oper. Exp. - Advertising	\$91.23
Total For Fund Number: 1300							\$91.23
Total Amount of Payment:							\$140.23
12732083	598	LOZANO SMITH	PO - 27025	0100-0000-0-0000-7100-580010-121-00-0000	Unrestricted Resources	Prof. Serv & Oper. Exp.- Legal	\$1,659.00

Commercial Payment Register

For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12732083	398	LOZANO SMITH	PO - 27025	0100-0000-0-0000-7100-580010-121-00-0000	Unrestricted Resources	Prof. Serv & Oper. Exp.- Legal	\$2,586.75
Total For Fund Number: 0100							<u>\$4,245.75</u>
Total Amount of Payment:							<u><u>\$4,245.75</u></u>
12732084	1937	MATSON ALARM CO INC	PO - 27009	0100-0000-0-1110-8200-580000-323-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$210.33
			PO - 27009	0100-0000-0-1110-8200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$149.44
			PO - 27009	0100-0000-0-1110-8200-580000-525-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$193.73
			PO - 27009	0100-0000-0-1110-8200-580000-525-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$927.44
Total For Fund Number: 0100							<u>\$1,480.94</u>
Total Amount of Payment:							<u><u>\$1,480.94</u></u>
12732085	3954	MCGRAW HILL EDUCATION	PO - 27496	0100-1100-0-1110-1000-430001-424-00-0000	State Lottery	Instructional Materials/Classroom	\$130.71
			PO - 27522	0100-3213-0-1110-1000-410000-121-31-0101	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Textbooks	\$602.47
Total For Fund Number: 0100							<u>\$733.18</u>
Total Amount of Payment:							<u><u>\$733.18</u></u>
12732086	3537	MID VALLEY DISPOSAL	PO - 27008	0100-0000-0-1110-8200-550020-323-00-0000	Unrestricted Resources	Electricity	\$582.56
			PO - 27008	0100-0000-0-1110-8200-550020-120-00-0000	Unrestricted Resources	Electricity	\$145.64
Total For Fund Number: 0100							<u>\$728.20</u>
Total Amount of Payment:							<u><u>\$728.20</u></u>
12732087	3397	NED SHOW, THE	PO - 27566	0100-3010-0-1110-1000-580000-525-55-0203	IASA-Title I Basic Grants Low Income	Other Services and Operating Expenditures	\$900.00
			PO - 27566	0100-3010-0-1110-1000-580000-525-55-0202	IASA-Title I Basic Grants Low Income	Other Services and Operating Expenditures	\$900.00
Total For Fund Number: 0100							<u>\$1,800.00</u>
Total Amount of Payment:							<u><u>\$1,800.00</u></u>
12732088	720	ORIENTAL TRADING COMPA	PO - 27386	0100-0038-0-1110-1000-430001-424-00-0000	Donations	Instructional Materials/Classroom	\$737.45
			PO - 27501	0100-0038-0-1110-1000-430000-424-00-0000	Donations	Materials and Supplies	\$367.07
Total For Fund Number: 0100							<u>\$1,104.52</u>
Total Amount of Payment:							<u><u>\$1,104.52</u></u>
12732089	725	PACIFIC GAS & ELECTRIC CC	PO - 27006	0100-0000-0-1110-8200-550020-222-00-0000	Unrestricted Resources	Electricity	\$2,628.39
			PO - 27006	0100-0000-0-1110-8200-550020-120-00-0000	Unrestricted Resources	Electricity	\$1,578.74
			PO - 27006	0100-0000-0-1110-8200-550020-323-00-0000	Unrestricted Resources	Electricity	\$23.82
			PO - 27006	0100-0000-0-1110-8200-550020-120-00-0000	Unrestricted Resources	Electricity	\$23.82
			PO - 27006	0100-0000-0-1110-8200-550020-525-00-0000	Unrestricted Resources	Electricity	\$23.82
			PO - 27006	0100-0000-0-1110-8200-550020-525-00-0000	Unrestricted Resources	Electricity	\$23.82
			PO - 27006	0100-0000-0-1110-8200-550020-323-00-0000	Unrestricted Resources	Electricity	\$26.34

Commercial Payment Register
For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount			
12732089	725	PACIFIC GAS & ELECTRIC CO	PO - 27006	0100-0000-0-1110-8200-550020-525-00-0000	Unrestricted Resources	Electricity	\$37.18			
			PO - 27006	0100-0000-0-1110-8200-550020-525-00-0000	Unrestricted Resources	Electricity	\$38.69			
			PO - 27006	0100-0000-0-1110-8200-550020-323-00-0000	Unrestricted Resources	Electricity	\$95.48			
			PO - 27006	0100-0000-0-1110-8200-550020-120-00-0000	Unrestricted Resources	Electricity	\$617.03			
						Total For Fund Number: 0100	\$5,117.13			
						Total Amount of Payment:	\$5,117.13			
12732090	4208	PILCHER, DAVID	PV - 28655	0100-0000-0-1110-2495-430000-323-31-0201	Unrestricted Resources	Materials and Supplies	\$80.00			
									Total For Fund Number: 0100	\$80.00
									Total Amount of Payment:	\$80.00
12732091	3893	SHERWIN-WILLIAMS CO	PO - 27055	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$9.86			
			PO - 27055	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$49.58			
			PO - 27055	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$119.67			
									Total For Fund Number: 0100	\$179.11
						Total Amount of Payment:	\$179.11			
12732092	766	STANDARD LIFE INSURANCE	PV - 28686	0100-0000-0-0000-0000-951400-000-00-0000	Unrestricted Resources	Health and Welfare	\$1,482.47			
			PV - 28685	0100-0000-0-0000-7100-340100-121-00-0000	Unrestricted Resources	Health & Welfare Benefits, certificated	\$37.32			
									Total For Fund Number: 0100	\$1,519.79
12732092	766	STANDARD LIFE INSURANCE	PV - 28684	1300-0000-0-0000-0000-951400-000-00-0000	Unrestricted Resources	Health and Welfare	\$46.65			
									Total For Fund Number: 1300	\$46.65
									Total Amount of Payment:	\$1,566.44
12732093	1332	STAPLES	PV - 28668	0100-0000-0-1110-8200-430012-222-00-0000	Unrestricted Resources	Custodian Supplies	\$887.55			
			PO - 27538	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$73.52			
									Total For Fund Number: 0100	\$961.07
12732093	1332	STAPLES	PO - 27538	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$34.60			
									Total For Fund Number: 1300	\$34.60
									Total Amount of Payment:	\$995.67
12732094	914	STONEYS SAND & GRAVEL INC	PO - 27054	0100-8150-0-0000-8100-430014-424-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$30.24			
									Total For Fund Number: 0100	\$30.24
									Total Amount of Payment:	\$30.24
12732095	1126	SWEENEY, HEIKO	PV - 28671	0100-0000-0-1110-2700-520003-222-00-0000	Unrestricted Resources	Mileage-Other	\$61.57			
									Total For Fund Number: 0100	\$61.57
									Total Amount of Payment:	\$61.57
12732096	4760	TOSTE, DAVID	PV - 28677	0100-0050-0-0000-7700-520003-121-00-0000	Classroom Standards	Mileage-Other	\$141.22			
									Total For Fund Number: 0100	\$141.22
									Total Amount of Payment:	\$141.22
12732097	3984	US BANK (ADDINGTON)	PV - 28672	0100-0000-0-0000-7100-520000-121-00-0000	Unrestricted Resources	Travel and Conferences	\$325.00			

Commercial Payment Register
For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
Total For Fund Number: 0100							\$325.00
Total Amount of Payment:							\$325.00
12732098	3986	US BANK (FULLERTON)	PO - 27512	0100-0050-0-0000-7700-580011-121-00-0000	Classroom Standards	Software License Renewals	\$395.00
			PV - 28675	0100-1100-0-1110-1000-430000-222-00-0000	State Lottery	Materials and Supplies	\$281.85
			PO - 27537	0100-3213-0-0000-7410-520000-121-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Travel and Conferences	\$618.50
			PO - 27535	0100-3213-0-0000-7410-520000-121-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Travel and Conferences	\$1,797.00
			PO - 27536	0100-3213-0-0000-7410-520000-121-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Travel and Conferences	\$1,797.00
			PO - 27465	0100-8150-0-0000-8100-560009-120-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$207.99
			PO - 27502	0100-8150-0-0000-8100-430000-120-00-0000	Ongoing & Major Maint. Acct.	Materials and Supplies	\$651.25
Total For Fund Number: 0100							\$5,748.59
Total Amount of Payment:							\$5,748.59
12732099	3985	US BANK (SANTAMARIA)	PO - 27453	0100-0097-0-0000-7600-430000-107-00-0000	Safety Credits	Materials and Supplies	\$289.84
			PO - 27534	0100-1100-0-1110-1000-430001-525-00-0000	State Lottery	Instructional Materials/Classroom	\$110.00
			PO - 27533	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$218.95
			PO - 27477	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$154.44
			PO - 27482	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$482.61
			PO - 27482	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$1,447.83
			PV - 28681	0100-8150-0-0000-8100-560009-424-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$61.05
			PV - 28682	0100-8150-0-0000-8100-560009-424-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$61.05
Total For Fund Number: 0100							\$2,825.77
Total Amount of Payment:							\$2,825.77
12732100	976	US GAMES	PO - 27348	0100-0038-0-1110-1000-430001-424-00-0000	Donations	Instructional Materials/Classroom	\$231.83
			PO - 27348	0100-1100-0-1160-1000-430001-424-00-0000	State Lottery	Instructional Materials/Classroom	\$544.60
Total For Fund Number: 0100							\$776.43
Total Amount of Payment:							\$776.43
12732101	4204	VANIR CONSTRUCTION MAN	PV - 28661	1400-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$2,784.40
Total For Fund Number: 1400							\$2,784.40
12732101	4204	VANIR CONSTRUCTION MAN	PV - 28660	3500-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$11,137.58
Total For Fund Number: 3500							\$11,137.58
12732101	4204	VANIR CONSTRUCTION MAN	PV - 28659	4000-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$41,765.94

Commercial Payment Register

For Payments Dated: 12/01/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
						Total For Fund Number: 4000	\$41,765.94
						Total Amount of Payment:	\$55,687.92
12732102	4115	WILCOX, COURTNEY	PV - 28678	0100-1100-0-1110-1000-430021-525-00-0000	State Lottery	Allowance	\$105.38
						Total For Fund Number: 0100	\$105.38
						Total Amount of Payment:	\$105.38

Commercial Payment Register
For Payments Dated: 12/01/2023

District: 11 Central Union Elementary School District

Fund	Total
0100	\$114,367.48
1300	\$3,413.31
1400	\$2,784.40
3500	\$11,137.58
4000	\$41,765.94
Total # of Payments: 43	\$173,468.71

Total # of Payments: 43

Grand Total: \$ 173,468.71

Warrant Register For Warrants Dated 12/06/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12732510	165	CALIFORNIA DEPARTMENT OF EDUCATION	\$560.00
12732511	4883	OTTER GRAPHICS INC	\$884.81

Total Amount of All Warrants: \$1,444.81



District Name: **Central Union Elementary School District**

As per the Authorized Signature Permit, the following payments are authorized as listed on the payment register.

Warrants	2	\$1,444.81
Credit Card Payments	0	
Grand Total for Payments Dated:	12/06/2023	\$1,444.81

Authorized Officer/Employee



Or

Board Members *

* If this option is chosen, must have a majority of board members authorization (EC 42632)

Date _____

KCOE Examination and Approval	
By _____	Date _____

This order must be returned to KCOE prior to distribution of payments.

Commercial Payment Register
For Payments Dated: 12/06/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY - GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12732510	165	CALIFORNIA DEPARTMENT OF	PV - 28701	1400-0000-0-0000-8500-620000-525-00-7588	Unrestricted Resources	Buildings and Improvement of Buildings	\$560.00
						Total For Fund Number: 1400	\$560.00
						Total Amount of Payment:	\$560.00
12732511	4883	OTTER GRAPHICS INC	PO - 27498	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$884.81
						Total For Fund Number: 0100	\$884.81
						Total Amount of Payment:	\$884.81

Commercial Payment Register
For Payments Dated: 12/06/2023

District: 11 Central Union Elementary School District

Fund

0100

1400

Total

\$884.81

\$560.00

\$1,444.81

Total # of Payments: 2

Total # of Payments: 2

Grand Total: \$ 1,444.81

Warrant Register For Warrants Dated 12/08/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12732597	4092	AMERICAN BUSINESS MACHINES	\$336.52
12732598	4426	BIMBO BAKERIES USA INC	\$836.46
12732599	4968	WENDY M BORSOTTI	\$77.26
12732600	1768	LAURIE BOTELLO	\$7.41
12732601	3675	ASHLEY BULLIS	\$29.90
12732602	4920	ANDREW CASTILLO	\$164.93
12732603	4964	CLARIS INTERNATIONAL INC	\$11,000.00
12732604	4820	KARLA CLOTT	\$170.07
12732605	4850	AMANEI GARCIA	\$14.00
12732606	401	GOLD STAR FOODS INC.	\$8,130.64
12732607	405	GOPHER SPORTS	\$119.83
12732608	2451	CHRIS HOLDBROOKS	\$107.20
12732609	3230	DIANA HOLMES	\$58.41
12732610	471	HOLT LUMBER INC.	\$26.72
12732611	572	LEMOORE AUTO SUPPLY	\$122.73
12732612	575	LEMOORE HARDWARE	\$88.18
12732613	4970	FRANK A LOPEZ JR	\$140.67
12732614	4839	BIANCA LOPEZ	\$55.02
12732615	565	CHRISTINA LUIS	\$41.13
12732616	3537	MID VALLEY DISPOSAL	\$719.70
12732617	3974	PBK ARCHITECTS INC.	\$1,800.00
12732618	4208	DAVID PILCHER	\$321.45
12732619	1487	POWERSCHOOL GROUP LLC	\$578.81
12732620	761	PRODUCERS DAIRY	\$8,292.52
12732621	4567	SYLVIA RIOS	\$183.07
12732622	4945	Inc Sierra West Consulting Group	\$12,000.00
12732623	879	SISC III	\$277,205.00
12732624	882	SMART & FINAL	\$648.11
12732625	4469	NICKOLAS STARNE	\$42.05
12732626	915	STRATFORD AUTO SUPPLY	\$7.82
12732627	916	STRATFORD PUBLIC UTILITY DIST	\$3,688.58
12732628	4971	LLC THE CRANIUM COMPANY	\$940.00
12732629	4760	DAVID TOSTE	\$81.35
12732630	4969	SABRINA L VERNON	\$7.73
12732631	3450	VINCENT COMMUNICATIONS INC	\$1,282.71

Total Amount of All Warrants:

\$329,325.98



District Name: **Central Union Elementary School District**

As per the Authorized Signature Permit, the following payments are authorized as listed on the payment register.

	Warrants	35	\$329,325.98
	Credit Card Payments	0	
Grand Total for Payments Dated:	12/08/2023		\$329,325.98

Authorized Officer/Employee

Apf...

Or

Board Members *

* If this option is chosen, must have a majority of board members authorization (EC 42632)

Date _____

KCOE Examination and Approval	
By _____	Date _____

This order must be returned to KCOE prior to distribution of payments.

Commercial Payment Register For Payments Dated: 12/08/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12732597	4092	AMERICAN BUSINESS MACH	PV - 28735	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$63.26
			PV - 28737	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$63.26
			PV - 28739	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28740	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28741	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28742	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28743	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28744	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28729	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28730	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28731	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28732	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28733	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28734	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28736	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
			PV - 28738	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.00
Total For Fund Number: 0100							\$336.52
Total Amount of Payment:							\$336.52
12732598	4426	BIMBO BAKERIES USA INC	PO - 27236	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$153.80
			PO - 27236	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$220.56
			PO - 27236	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$37.00
			PO - 27236	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$108.00
			PO - 27236	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$87.15
			PO - 27236	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$88.23
			PO - 27236	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$141.72
Total For Fund Number: 1300							\$836.46
Total Amount of Payment:							\$836.46

Commercial Payment Register

For Payments Dated: 12/08/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12732599	4968	BORSOTTI, WENDY M	PV - 28692	0100-0199-0-0000-0000-869900-000-00-0000	Outlawed Warrants	All Other Local Revenues	\$77.26
Total For Fund Number: 0100							\$77.26
Total Amount of Payment:							\$77.26
12732600	1768	BOTELLO, LAURIE	PV - 28693	0100-0199-0-0000-0000-869900-000-00-0000	Outlawed Warrants	All Other Local Revenues	\$7.41
Total For Fund Number: 0100							\$7.41
Total Amount of Payment:							\$7.41
12732601	3675	BULLIS, ASHLEY	PV - 28718	0100-1100-0-1110-1000-430021-424-00-0000	State Lottery	Allowance	\$29.90
Total For Fund Number: 0100							\$29.90
Total Amount of Payment:							\$29.90
12732602	4920	CASTILLO, ANDREW	PV - 28717	0100-0050-0-0000-7700-520003-121-00-0000	Classroom Standards	Mileage-Other	\$164.93
Total For Fund Number: 0100							\$164.93
Total Amount of Payment:							\$164.93
12732603	4964	CLARIS INTERNATIONAL INC	PO - 27552	0100-0050-0-0000-7700-580011-121-00-0000	Classroom Standards	Software License Renewals	\$11,000.00
Total For Fund Number: 0100							\$11,000.00
Total Amount of Payment:							\$11,000.00
12732604	4820	CLOTT, KARLA	PV - 28720	0100-1100-0-1110-1000-430021-424-00-0000	State Lottery	Allowance	\$170.07
Total For Fund Number: 0100							\$170.07
Total Amount of Payment:							\$170.07
12732605	4850	GARCIA, AMANEI	PV - 28714	0100-0199-0-0000-0000-869900-000-00-0000	Outlawed Warrants	All Other Local Revenues	\$14.00
Total For Fund Number: 0100							\$14.00
Total Amount of Payment:							\$14.00
12732606	401	GOLD STAR FOODS INC.	PO - 27232	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$128.96
			PO - 27232	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$14.25
			PO - 27232	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$613.76
			PO - 27232	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$1,647.00
			PO - 27232	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$1,071.84
			PO - 27232	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$1,077.12
			PV - 28705	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$73.20
			PV - 28708	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$751.57
			PV - 28706	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$777.07
			PV - 28702	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$314.83
			PV - 28704	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$100.65
			PV - 28703	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$397.64
			PV - 28707	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$543.79
			PV - 28711	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$83.75
			PV - 28712	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$113.40

Commercial Payment Register

For Payments Dated: 12/08/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount			
12732606	401	GOLD STAR FOODS INC.	PV - 28710	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$122.63			
			PV - 28709	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$129.31			
			PV - 28713	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$169.87			
						Total For Fund Number: 1300	<u>\$8,130.64</u>			
						Total Amount of Payment:	<u>\$8,130.64</u>			
12732607	405	GOPHER SPORTS	PO - 27165	0100-1100-0-1160-1000-430001-424-00-0000	State Lottery	Instructional Materials/Classroom	\$119.83			
									Total For Fund Number: 0100	<u>\$119.83</u>
									Total Amount of Payment:	<u>\$119.83</u>
12732608	2451	HOLDBROOKS, CHRIS	PV - 28723	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$107.20			
									Total For Fund Number: 0100	<u>\$107.20</u>
									Total Amount of Payment:	<u>\$107.20</u>
12732609	3230	HOLMES, DIANA	PV - 28724	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$58.41			
									Total For Fund Number: 0100	<u>\$58.41</u>
									Total Amount of Payment:	<u>\$58.41</u>
12732610	471	HOLT LUMBER INC.	PV - 28700	0100-8150-0-0000-8100-430014-120-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$26.72			
									Total For Fund Number: 0100	<u>\$26.72</u>
									Total Amount of Payment:	<u>\$26.72</u>
12732611	572	LEMOORE AUTO SUPPLY	PO - 27063	0100-8150-0-0000-8100-430014-120-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$33.98			
			PO - 27063	0100-8150-0-0000-8100-430014-120-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$88.75			
									Total For Fund Number: 0100	<u>\$122.73</u>
						Total Amount of Payment:	<u>\$122.73</u>			
12732612	575	LEMOORE HARDWARE	PV - 28721	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$53.90			
			PV - 28722	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$34.28			
									Total For Fund Number: 1300	<u>\$88.18</u>
						Total Amount of Payment:	<u>\$88.18</u>			
12732613	4970	LOPEZ JR, FRANK A	PV - 28695	0100-0199-0-0000-0000-869900-000-00-0000	Outlawed Warrants	All Other Local Revenues	\$140.67			
									Total For Fund Number: 0100	<u>\$140.67</u>
									Total Amount of Payment:	<u>\$140.67</u>
12732614	4839	LOPEZ, BIANCA	PV - 28725	0100-0000-0-1110-8200-520003-120-00-0000	Unrestricted Resources	Mileage-Other	\$55.02			
									Total For Fund Number: 0100	<u>\$55.02</u>
									Total Amount of Payment:	<u>\$55.02</u>
12732615	565	LUIS, CHRISTINA	PV - 28715	0100-0050-0-0000-7700-520003-121-00-0000	Classroom Standards	Mileage-Other	\$41.13			
									Total For Fund Number: 0100	<u>\$41.13</u>
									Total Amount of Payment:	<u>\$41.13</u>
12732616	3537	MID VALLEY DISPOSAL	PO - 27008	0100-0000-0-1110-8200-550020-525-00-0000	Unrestricted Resources	Electricity	\$719.70			
									Total For Fund Number: 0100	<u>\$719.70</u>
									Total Amount of Payment:	<u>\$719.70</u>

Commercial Payment Register

For Payments Dated: 12/08/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12732617	3974	PBK ARCHITECTS INC.	PV - 28696	1400-0000-0-0000-8500-620000-525-00-7588	Unrestricted Resources	Buildings and Improvement of Buildings	\$1,800.00
Total For Fund Number: 1400							\$1,800.00
Total Amount of Payment:							\$1,800.00
12732618	4208	PILCHER, DAVID	PV - 28727	0100-0000-0-1110-1000-430000-331-00-0000	Unrestricted Resources	Materials and Supplies	\$321.45
Total For Fund Number: 0100							\$321.45
Total Amount of Payment:							\$321.45
12732619	1487	POWERSCHOOL GROUP LLC	PO - 27588	0100-0050-0-0000-7700-580000-121-00-0000	Classroom Standards	Other Services and Operating Expenditures	\$578.81
Total For Fund Number: 0100							\$578.81
Total Amount of Payment:							\$578.81
12732620	761	PRODUCERS DAIRY	PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$260.27
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$156.13
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$173.47
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$312.27
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$416.52
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$416.52
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$381.51
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$381.51
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$416.18
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$416.23
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$208.01
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$208.26
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$260.27
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$242.97
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$624.53
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$572.65
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$676.57
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$693.99
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$433.56
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$433.61
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$416.52
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$52.13
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$69.42
			PO - 27235	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$69.42
Total For Fund Number: 1300							\$8,292.52

Commercial Payment Register

For Payments Dated: 12/08/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
Total Amount of Payment:							<u>\$8,292.52</u>
12732621	4567	RIOS, SYLVIA	PV - 28726	1300-5310-0-0000-3700-520003-000-00-0000	Child Nutrition - School Programs	Mileage-Other	\$183.07
Total For Fund Number: 1300							<u>\$183.07</u>
Total Amount of Payment:							<u>\$183.07</u>
12732622	4945	Sierra West Consulting Group, In	PO - 27433	1400-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$600.00
Total For Fund Number: 1400							<u>\$600.00</u>
12732622	4945	Sierra West Consulting Group, In	PO - 27433	3500-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$2,400.00
Total For Fund Number: 3500							<u>\$2,400.00</u>
12732622	4945	Sierra West Consulting Group, In	PO - 27433	4000-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$9,000.00
Total For Fund Number: 4000							<u>\$9,000.00</u>
Total Amount of Payment:							<u>\$12,000.00</u>
12732623	879	SISC III	PV - 28690	0100-0000-0-0000-7490-370200-122-00-0000	Unrestricted Resources	Retiree Benefits, classified	\$2,840.26
			PV - 28688	0100-0000-0-0000-7100-340100-121-00-0000	Unrestricted Resources	Health & Welfare Benefits, certificated	\$5,483.40
			PV - 28689	0100-0000-0-1110-1000-370100-122-00-0000	Unrestricted Resources	Retiree Benefits, certificated	\$30,718.24
			PV - 28687	0100-0000-0-0000-0000-951400-000-00-0000	Unrestricted Resources	Health and Welfare	\$231,139.10
Total For Fund Number: 0100							<u>\$270,181.00</u>
12732623	879	SISC III	PV - 28691	1300-0000-0-0000-0000-951400-000-00-0000	Unrestricted Resources	Health and Welfare	\$7,024.00
Total For Fund Number: 1300							<u>\$7,024.00</u>
Total Amount of Payment:							<u>\$277,205.00</u>
12732624	882	SMART & FINAL	PV - 28699	0100-0000-0-1110-2495-430000-222-31-0201	Unrestricted Resources	Materials and Supplies	\$39.50
			PV - 28698	0100-1100-0-1110-2700-430000-222-00-0000	State Lottery	Materials and Supplies	\$608.61
Total For Fund Number: 0100							<u>\$648.11</u>
Total Amount of Payment:							<u>\$648.11</u>
12732625	4469	STARNE, NICKOLAS	PV - 28716	0100-0050-0-0000-7700-520003-121-00-0000	Classroom Standards	Mileage-Other	\$42.05
Total For Fund Number: 0100							<u>\$42.05</u>
Total Amount of Payment:							<u>\$42.05</u>
12732626	915	STRATFORD AUTO SUPPLY	PO - 27053	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$7.82
Total For Fund Number: 0100							<u>\$7.82</u>
Total Amount of Payment:							<u>\$7.82</u>
12732627	916	STRATFORD PUBLIC UTILITY	PO - 27004	0100-0000-0-1110-8200-550030-525-00-0000	Unrestricted Resources	Water/Sewer	\$944.91
			PO - 27004	0100-0000-0-1110-8200-550030-525-00-0000	Unrestricted Resources	Water/Sewer	\$968.06
			PO - 27004	0100-0000-0-1110-8200-550030-525-00-0000	Unrestricted Resources	Water/Sewer	\$1,775.61
Total For Fund Number: 0100							<u>\$3,688.58</u>
Total Amount of Payment:							<u>\$3,688.58</u>
12732628	4971	THE CRANIUM COMPANY, LI	PV - 28728	0100-0038-0-1110-1000-580000-424-00-0000	Donations	Other Services and Operating Expenditures	\$940.00

Commercial Payment Register

For Payments Dated: 12/08/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
						Total For Fund Number: 0100	\$940.00
						Total Amount of Payment:	\$940.00
12732629	4760	TOSTE, DAVID	PV - 28697	0100-0050-0-0000-7700-520003-121-00-0000	Classroom Standards	Mileage-Other	\$81.35
						Total For Fund Number: 0100	\$81.35
						Total Amount of Payment:	\$81.35
12732630	4969	VERNON, SABRINA L	PV - 28694	0100-0199-0-0000-0000-869900-000-00-0000	Outlawed Warrants	All Other Local Revenues	\$7.73
						Total For Fund Number: 0100	\$7.73
						Total Amount of Payment:	\$7.73
12732631	3450	VINCENT COMMUNICATIONS	PO - 27503	0100-0097-0-0000-7600-430000-107-00-0000	Safety Credits	Materials and Supplies	\$1,282.71
						Total For Fund Number: 0100	\$1,282.71
						Total Amount of Payment:	\$1,282.71

Commercial Payment Register
For Payments Dated: 12/08/2023

District: 11 Central Union Elementary School District

Fund	Total
0100	\$290,971.11
1300	\$24,554.87
1400	\$2,400.00
3500	\$2,400.00
4000	\$9,000.00
Total # of Payments: 35	\$329,325.98

Total # of Payments: 35

Grand Total: \$ 329,325.98

Warrant Register For Warrants Dated 12/13/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12733111	4931	CALIFORNIA IT IN EDUCATION	\$530.00
12733112	4358	HOME DEPOT PRO	\$417.61
12733113	544	KINGS CO TROPHY	\$188.76
12733114	4728	NANCY AKHAVAN CONSULTING INC	\$121,198.25

Total Amount of All Warrants:

\$122,334.62



District Name: **Central Union Elementary School District**

As per the Authorized Signature Permit, the following payments are authorized as listed on the payment register.

	Warrants	4	\$122,334.62
	Credit Card Payments	0	
Grand Total for Payments Dated:	12/13/2023		\$122,334.62

Authorized Officer/Employee



Or

Board Members *

* If this option is chosen, must have a majority of board members authorization (EC 42632)

Date _____

KCOE Examination and Approval

By _____

Date _____

This order must be returned to KCOE prior to distribution of payments.

Commercial Payment Register
For Payments Dated: 12/13/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - LI - L2	Resource	Object	Amount
12733111	4931	CALIFORNIA IT IN EDUCATIC	PO - 27253	0100-0050-0-0000-7700-520000-121-00-0000	Classroom Standards	Travel and Conferences	\$530.00
Total For Fund Number: 0100							\$530.00
Total Amount of Payment:							\$530.00
12733112	4358	HOME DEPOT PRO	PV - 28747	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$31.98
			PV - 28748	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$931.79
			PO - 27071	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$50.79
			PV - 28746	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$21.31
			PV - 28745	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$42.70
			CM - 27048	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	-\$917.42
			PO - 27071	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$21.31
			PO - 27071	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$112.52
			PO - 27071	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$122.63
Total For Fund Number: 0100							\$417.61
Total Amount of Payment:							\$417.61
12733113	544	KINGS CO TROPHY	PO - 27563	0100-1100-0-1110-1000-430000-222-00-0000	State Lottery	Materials and Supplies	\$188.76
Total For Fund Number: 0100							\$188.76
Total Amount of Payment:							\$188.76
12733114	4728	NANCY AKHAVAN CONSULT	PO - 27416	0100-3213-0-0000-7410-580022-121-35-0202	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Professional Development	\$82,000.00
			PO - 27416	0100-4035-0-1110-7410-430001-121-00-0000	Title II Teacher Quality	Instructional Materials/Classroom	\$19,200.00
			PO - 27416	0100-4035-0-1110-7410-580022-121-00-0000	Title II Teacher Quality	Professional Development	\$2,500.00
			PO - 27416	0100-4203-0-1110-7410-430001-121-31-0305	Title III Limited English Proficiency (LEP) Student Program	Instructional Materials/Classroom	\$17,498.25
Total For Fund Number: 0100							\$121,198.25
Total Amount of Payment:							\$121,198.25

Commercial Payment Register
For Payments Dated: 12/13/2023

District: 11 Central Union Elementary School District

Fund

0100

Total

\$122,334.62

Total # of Payments: 4

\$122,334.62

Total # of Payments: 4

Grand Total: \$ 122,334.62

Warrant Register For Warrants

Dated 12/15/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12733202	4092	AMERICAN BUSINESS MACHINES	\$30.00
12733203	3439	AMERICAN INCORPORATED	\$8,678.43
12733204	51	APPLE COMPUTER INC	\$16,246.46
12733205	4568	ARAMARK UNIFORM & CAREER APPAREL GR	\$3,829.86
12733206	63	AT&T	\$46.70
12733207	111	BILLINGSLEY TIRE INC	\$221.00
12733208	1208	CBS DOORS INC.	\$250.71
12733209	1751	CDW-G	\$6,897.00
12733210	4595	EMS LINQ INC.	\$228.80
12733211	3342	ENFINITY	\$15,648.36
12733212	3236	KELLY ESTES	\$11.40
12733213	1670	FIRST CLASS PEST CONTROL	\$716.00
12733214	3983	BRITTANY GATELY	\$180.03
12733215	2241	ANNE GONZALES	\$504.27
12733216	417	CHRISTINA GONZALES	\$566.96
12733217	473	HOME DEPOT	\$187.69
12733218	4942	IMPERIAL DADE	\$5,891.99
12733219	542	KINGS CO OFFICE OF EDUCATION	\$15.50
12733220	552	KINGS WASTE & RECYCLING AUTHRTY	\$202.45
12733221	2886	LOWE'S	\$494.75
12733222	598	LOZANO SMITH	\$43,578.26
12733223	1937	MATSON ALARM CO INC	\$91.25
12733224	4236	PERFORMANCE AIR	\$15,179.52
12733225	746	PITNEY BOWES	\$843.59
12733226	4940	REBECCA A. REYNOLDS	\$3,118.29
12733227	871	IVONE ROSA	\$94.10
12733228	834	SCHOLASTIC BOOK FAIRS - 10	\$2,217.32
12733229	886	SO. CALIF.GAS CO	\$7,498.05
12733230	4111	KELLI SOWERS	\$77.95
12733231	926	SYSCO FOOD SERVICES OF MODESTO	\$26,574.67
12733232	4169	US SOAP WEST LLC	\$427.65
12733233	4204	VANIR CONSTRUCTION MANAGEMENT INC.	\$70,685.59
12733234	3450	VINCENT COMMUNICATIONS INC	\$500.00

Total Amount of All Warrants:

\$231,734.60

Infum

District Name: **Central Union Elementary School District**

As per the Authorized Signature Permit, the following payments are authorized as listed on the payment register.

	Warrants	33	\$231,734.60
	Credit Card Payments	0	
Grand Total for Payments Dated:	12/15/2023		\$231,734.60

Authorized Officer/Employee

[Handwritten Signature]

Or

Board Members *

* If this option is chosen, must have a majority of board members authorization (EC 42632)

Date _____

KCOE Examination and Approval	
By _____	Date _____

This order must be returned to KCOE prior to distribution of payments.

Commercial Payment Register For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12733202	4092	AMERICAN BUSINESS MACH	PV - 28749	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$15.00
			PV - 28787	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$15.00
Total For Fund Number: 0100							\$30.00
Total Amount of Payment:							\$30.00
12733203	3439	AMERICAN INCORPORATED	PV - 28755	0100-8150-0-0000-8100-560009-222-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$8,678.43
			Total For Fund Number: 0100				
Total Amount of Payment:							\$8,678.43
12733204	51	APPLE COMPUTER INC	PO - 27464	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$16,079.46
			PO - 27464	0100-0050-0-0000-7700-430000-121-00-0000	Classroom Standards	Materials and Supplies	\$167.00
Total For Fund Number: 0100							\$16,246.46
Total Amount of Payment:							\$16,246.46
12733205	4568	ARAMARK UNIFORM & CAR	PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$5.65
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$5.65
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$5.65
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$5.65
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$5.65
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$25.50
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$25.50
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$25.50
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$25.50
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$39.02
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$39.02
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$39.02
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$68.17
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$68.17
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$74.97

Commercial Payment Register
For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY - GO - FN - OB - SI - LI - L2	Resource	Object	Amount
12733205	4568	ARAMARK UNIFORM & CAR	PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$74.97
			PO - 27083	0100-0000-0-1110-8200-560000-120-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.51
			PO - 27083	0100-0000-0-1110-8200-560000-120-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$63.75
			PO - 27083	0100-0000-0-1110-8200-560000-120-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$54.75
			PO - 27083	0100-0000-0-1110-8200-560000-120-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$56.54
			PO - 27083	0100-0000-0-1110-8200-560000-120-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$57.68
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$42.88
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$71.79
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.52
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.52
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$71.79
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$71.79
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$71.79
			PO - 27083	0100-0000-0-1110-8200-560000-323-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$71.79
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$39.88
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$84.71
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$84.71
			PO - 27083	0100-0000-0-1110-8200-560000-222-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$84.71
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$86.88
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$86.88
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$124.17
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$124.17
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$124.17

Commercial Payment Register For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - LI - L2	Resource	Object	Amount
12733205	4568	ARAMARK UNIFORM & CAR	PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$124.87
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$167.82
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$100.69
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$100.69
			PO - 27083	0100-0000-0-1110-8200-560000-525-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$100.69
			PO - 27083	0100-0000-0-1110-8200-560000-424-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$86.88
Total For Fund Number: 0100							\$2,963.11
12733205	4568	ARAMARK UNIFORM & CAR	PV - 28778	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.52
			PV - 28776	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.52
			PV - 28777	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.52
			PV - 28771	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$90.83
			PV - 28772	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$90.83
			PV - 28773	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$90.83
			PV - 28774	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$90.83
			PV - 28775	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$90.83
			PV - 28779	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.52
			PV - 28780	1300-5310-0-0000-3700-560000-000-00-0000	Child Nutrition - School Programs	Rentals, Leases, Repairs and Noncapitalized Improvements	\$82.52
Total For Fund Number: 1300							\$866.75
Total Amount of Payment:							\$3,829.86
12733206	63	AT&T	PO - 27014	0100-0000-0-1110-8200-590010-424-00-0000	Unrestricted Resources	Communications - Telephone	\$46.70
Total For Fund Number: 0100							\$46.70
Total Amount of Payment:							\$46.70
12733207	111	BILLINGSLEY TIRE INC	PO - 27084	0100-8150-0-0000-8100-430014-120-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$88.13
			PO - 27084	0100-8150-0-0000-8100-430014-120-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$132.87
Total For Fund Number: 0100							\$221.00
Total Amount of Payment:							\$221.00
12733208	1208	CBS DOORS INC.	PV - 28765	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$79.65

Commercial Payment Register For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12733208	1208	CBS DOORS INC.	PO - 27581	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$171.06
Total For Fund Number: 0100							\$250.71
Total Amount of Payment:							\$250.71
12733209	1751	CDW-G	PO - 27553	0100-0050-0-0000-7700-580011-121-00-0000	Classroom Standards	Software License Renewals	\$6,897.00
Total For Fund Number: 0100							\$6,897.00
Total Amount of Payment:							\$6,897.00
12733210	4595	EMS LINQ INC.	PO - 27596	1300-5310-0-0000-3700-580011-000-00-0000	Child Nutrition - School Programs	Software License Renewals	\$109.20
			PO - 27596	1300-5310-0-0000-3700-580011-000-00-0000	Child Nutrition - School Programs	Software License Renewals	\$119.60
Total For Fund Number: 1300							\$228.80
Total Amount of Payment:							\$228.80
12733211	3342	ENFINITY	PO - 27010	0100-0000-0-1110-8200-550020-323-00-0000	Unrestricted Resources	Electricity	\$4,367.90
			PO - 27010	0100-0000-0-1110-8200-550020-525-00-0000	Unrestricted Resources	Electricity	\$5,106.50
			PO - 27010	0100-0000-0-1110-8200-550020-222-00-0000	Unrestricted Resources	Electricity	\$6,173.96
Total For Fund Number: 0100							\$15,648.36
Total Amount of Payment:							\$15,648.36
12733212	3236	ESTES, KELLY	PV - 28788	0100-1100-0-1110-2700-520003-323-00-0000	State Lottery	Mileage-Other	\$11.40
Total For Fund Number: 0100							\$11.40
Total Amount of Payment:							\$11.40
12733213	1670	FIRST CLASS PEST CONTROL	PO - 27239	0100-0000-0-1110-8200-550070-424-00-0000	Unrestricted Resources	Pest Control	\$50.00
			PO - 27239	0100-0000-0-1110-8200-550070-525-00-0000	Unrestricted Resources	Pest Control	\$50.00
			PO - 27239	0100-0000-0-1110-8200-550070-525-00-0000	Unrestricted Resources	Pest Control	\$52.00
			PO - 27239	0100-0000-0-1110-8200-550070-222-00-0000	Unrestricted Resources	Pest Control	\$52.00
			PO - 27239	0100-0000-0-1110-8200-550070-323-00-0000	Unrestricted Resources	Pest Control	\$52.00
			PO - 27239	0100-0000-0-0000-8200-550070-121-00-0000	Unrestricted Resources	Pest Control	\$60.00
			PO - 27239	0100-0000-0-1110-8200-550070-424-00-0000	Unrestricted Resources	Pest Control	\$400.00
Total For Fund Number: 0100							\$716.00
Total Amount of Payment:							\$716.00
12733214	3983	GATELY, BRITTANY	PV - 28784	0100-0000-0-1110-1000-430000-441-00-0000	Unrestricted Resources	Materials and Supplies	\$180.03
Total For Fund Number: 0100							\$180.03
Total Amount of Payment:							\$180.03
12733215	2241	GONZALES, ANNE	PV - 28790	0100-0000-0-1110-1000-430000-331-00-0000	Unrestricted Resources	Materials and Supplies	\$25.98
			PV - 28792	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$415.99
			PV - 28791	0100-1100-0-1110-1000-430021-323-00-0000	State Lottery	Allowance	\$62.30
Total For Fund Number: 0100							\$504.27
Total Amount of Payment:							\$504.27
12733216	417	GONZALES, CHRISTINA	PV - 28786	0100-1100-0-1110-2700-430000-525-00-0000	State Lottery	Materials and Supplies	\$566.96

Commercial Payment Register
For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
Total For Fund Number: 0100							\$566.96
Total Amount of Payment:							\$566.96
12733217	473	HOME DEPOT	PO - 27390	0100-8150-0-0000-8100-430014-120-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$37.53
			PO - 27390	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$37.54
			PO - 27390	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$37.54
			PO - 27390	0100-8150-0-0000-8100-430014-424-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$37.54
			PO - 27390	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$37.54
Total For Fund Number: 0100							\$187.69
Total Amount of Payment:							\$187.69
12733218	4942	IMPERIAL DADE	PO - 27231	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$1,383.00
			PO - 27231	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$4,508.99
Total For Fund Number: 1300							\$5,891.99
Total Amount of Payment:							\$5,891.99
12733219	542	KINGS CO OFFICE OF EDUCA	PV - 28756	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$15.50
Total For Fund Number: 0100							\$15.50
Total Amount of Payment:							\$15.50
12733220	552	KINGS WASTE & RECYCLINC	PV - 28767	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$175.00
			PO - 27066	0100-8150-0-0000-8100-580000-323-00-0000	Ongoing & Major Maint. Acct.	Other Services and Operating Expenditures	\$14.80
			PV - 28766	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$12.65
Total For Fund Number: 0100							\$202.45
Total Amount of Payment:							\$202.45
12733221	2886	LOWE'S	PO - 27061	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$140.54
			PO - 27061	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$30.12
			PO - 27061	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$37.05
			PO - 27061	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$15.25
			PO - 27061	0100-8150-0-0000-8100-430014-323-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$51.17
			PO - 27061	0100-8150-0-0000-8100-430014-424-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$84.07
			PO - 27061	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$76.19
			PV - 28769	0100-8150-0-0000-8100-430014-120-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$60.36
Total For Fund Number: 0100							\$494.75
Total Amount of Payment:							\$494.75
12733222	598	LOZANO SMITH	PO - 27025	0100-0000-0-0000-7100-580010-121-00-0000	Unrestricted Resources	Prof. Serv & Oper. Exp.- Legal	\$40,198.26
			PO - 27025	0100-0000-0-0000-7100-580010-121-00-0000	Unrestricted Resources	Prof. Serv & Oper. Exp.- Legal	\$3,380.00
Total For Fund Number: 0100							\$43,578.26
Total Amount of Payment:							\$43,578.26

Commercial Payment Register
For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12733223	1937	MATSON ALARM CO INC	PV - 28768	0100-0000-0-1110-8200-580000-120-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$91.25
						Total For Fund Number: 0100	\$91.25
						Total Amount of Payment:	\$91.25
12733224	4236	PERFORMANCE AIR	PO - 27602	0100-7032-0-0000-8500-640000-525-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Equipment	\$10,000.00
			PV - 28764	0100-8150-0-0000-8100-560009-424-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$2,350.95
			PV - 28763	0100-8150-0-0000-8100-560009-424-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$2,828.57
						Total For Fund Number: 0100	\$15,179.52
						Total Amount of Payment:	\$15,179.52
12733225	746	PITNEY BOWES	PO - 27434	0100-0000-0-0000-7200-560000-121-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$843.59
						Total For Fund Number: 0100	\$843.59
						Total Amount of Payment:	\$843.59
12733226	4940	REYNOLDS, REBECCA A.	PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$457.87
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$75.95
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$54.25
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$173.60
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$208.32
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$232.19
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$238.70
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$240.87
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$390.60
			PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$442.68

Commercial Payment Register
For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12733226	4940	REYNOLDS, REBECCA A.	PO - 27436	0100-3213-0-1191-3110-580000-000-00-0000	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	Other Services and Operating Expenditures	\$603.26
Total For Fund Number: 0100							\$3,118.29
Total Amount of Payment:							\$3,118.29
12733227	871	ROSA, IVONE	PV - 28785	0100-1100-0-1110-1000-430021-424-00-0000	State Lottery	Allowance	\$94.10
Total For Fund Number: 0100							\$94.10
Total Amount of Payment:							\$94.10
12733228	834	SCHOLASTIC BOOK FAIRS - 1	PV - 28770	0100-0000-0-1110-2420-430001-222-00-0000	Unrestricted Resources	Instructional Materials/Classroom	\$2,217.32
Total For Fund Number: 0100							\$2,217.32
Total Amount of Payment:							\$2,217.32
12733229	886	SO. CALIF.GAS CO	PO - 27005	0100-0000-0-1110-8200-550010-424-00-0000	Unrestricted Resources	Gas	\$1,456.67
			PO - 27005	0100-0000-0-1110-8200-550010-525-00-0000	Unrestricted Resources	Gas	\$40.68
			PO - 27005	0100-0000-0-1110-8200-550010-323-00-0000	Unrestricted Resources	Gas	\$85.52
			PO - 27005	0100-0000-0-1110-8200-550010-323-00-0000	Unrestricted Resources	Gas	\$274.17
			PO - 27005	0100-0000-0-1110-8200-550010-323-00-0000	Unrestricted Resources	Gas	\$1,114.05
			PO - 27005	0100-0000-0-1110-8200-550010-525-00-0000	Unrestricted Resources	Gas	\$1,369.63
			PO - 27005	0100-0000-0-1110-8200-550010-222-00-0000	Unrestricted Resources	Gas	\$3,157.33
Total For Fund Number: 0100							\$7,498.05
Total Amount of Payment:							\$7,498.05
12733230	4111	SOWERS, KELLI	PV - 28789	0100-0000-0-1110-3120-520003-121-00-0000	Unrestricted Resources	Mileage-Other	\$77.95
Total For Fund Number: 0100							\$77.95
Total Amount of Payment:							\$77.95
12733231	926	SYSCO FOOD SERVICES OF M	PV - 28757	0100-0000-0-1110-2495-430000-222-31-0201	Unrestricted Resources	Materials and Supplies	\$107.18
Total For Fund Number: 0100							\$107.18
12733231	926	SYSCO FOOD SERVICES OF M	PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$285.62
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$2,278.71
			PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$222.28
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$200.57
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$152.80
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$461.81
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$610.17
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$575.27
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$1,428.97
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$1,707.19
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$1,775.91
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$2,531.98

Commercial Payment Register For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$966.33
			PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$143.56
			PO - 27233	1300-5310-0-0000-3700-470004-000-00-0000	Child Nutrition - School Programs	A LA Carte	\$128.93
			PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$134.49
			PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$111.77
			PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$131.70
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$267.45
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$751.89
			PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$344.17
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$1,680.08
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$1,238.89
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$1,365.56
			PO - 27233	1300-5310-0-0000-3700-470004-000-00-0000	Child Nutrition - School Programs	A LA Carte	\$37.64
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$19.76
			PO - 27233	1300-5310-0-0000-3700-470004-000-00-0000	Child Nutrition - School Programs	A LA Carte	\$18.82
			PO - 27233	1300-5310-0-0000-3700-470004-000-00-0000	Child Nutrition - School Programs	A LA Carte	\$37.64
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$25.74
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$39.26
			PO - 27233	1300-5310-0-0000-3700-470002-000-00-0000	Child Nutrition - School Programs	Food - Breakfast Program	\$78.65
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$71.88
			PO - 27233	1300-5310-0-0000-3700-470000-000-00-0000	Child Nutrition - School Programs	Food	\$40.92
			PO - 27233	1300-5310-0-0000-3700-470001-000-00-0000	Child Nutrition - School Programs	Food - Lunch Program	\$3,303.75
			PV - 28759	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$38.62
			PV - 28760	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$66.12
			PV - 28758	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$56.04
			PV - 28761	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$1,011.71
			PV - 28762	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$2,124.84
					Total For Fund Number: 1300		<u>\$26,467.49</u>
					Total Amount of Payment:		<u>\$26,574.67</u>
12733232	4169	US SOAP WEST LLC	PV - 28754	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$112.08
			PV - 28752	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$133.78
			PV - 28753	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$39.68
			PV - 28750	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$52.02
			PV - 28751	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$90.09
					Total For Fund Number: 1300		<u>\$427.65</u>

Commercial Payment Register

For Payments Dated: 12/15/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
Total Amount of Payment:							\$427.65
12733233	4204	VANIR CONSTRUCTION MAN	PV - 28783	1400-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$3,534.28
Total For Fund Number: 1400							\$3,534.28
12733233	4204	VANIR CONSTRUCTION MAN	PV - 28782	3500-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$14,137.12
Total For Fund Number: 3500							\$14,137.12
12733233	4204	VANIR CONSTRUCTION MAN	PV - 28781	4000-0000-0-0000-8500-620010-424-10-7592	Unrestricted Resources	Architect Fees	\$53,014.19
Total For Fund Number: 4000							\$53,014.19
Total Amount of Payment:							\$70,685.59
12733234	3450	VINCENT COMMUNICATIONS	PO - 27610	0100-0000-0-0000-7200-530000-121-00-0000	Unrestricted Resources	Dues and Memberships	\$500.00
Total For Fund Number: 0100							\$500.00
Total Amount of Payment:							\$500.00

Commercial Payment Register
For Payments Dated: 12/15/2023

District: 11 Central Union Elementary School District

Fund

Total

0100

\$127,166.33

1300

\$33,882.68

1400

\$3,534.28

3500

\$14,137.12

4000

\$53,014.19

Total # of Payments: 33

\$231,734.60

Total # of Payments: 33

Grand Total: \$ 231,734.60

**Warrant Register For Warrants
Dated 12/22/2023**

Warrant Number	Vendor Number	Vendor Name	Amount
12733785	19	TOM ADDINGTON	\$799.41
12733786	4112	ELIZABETH ALVARADO	\$379.07
12733787	4230	JOEL ALVARADO	\$58.95
12733788	4092	AMERICAN BUSINESS MACHINES	\$15.00
12733789	2796	AT&T	\$1,038.21
12733790	3675	ASHLEY BULLIS	\$38.59
12733791	4314	CANON FINANCIAL SERVICES INC	\$4,501.72
12733792	2661	DASSEL'S PETROLEUM	\$2,428.06
12733793	2640	DARIN DENNEY	\$95.41
12733794	2864	DIGITECH INTEGRATION INC.	\$380.00
12733795	2800	CARRIE DOZIER	\$56.72
12733796	4739	FOOD 4 THOUGHT LLC	\$4,624.66
12733797	104	TRACI FULLERTON	\$417.14
12733798	2241	ANNE GONZALES	\$66.64
12733799	616	ALICIA MARTELLA	\$26.37
12733800	1937	MATSON ALARM CO INC	\$65.00
12733801	4922	ALEXANDRA MELVIN	\$28.43
12733802	1595	SOYLA MOLINA	\$36.68
12733803	712	OFFICE DEPOT INC	\$4,198.07
12733804	2038	CHRISTINE SANTOS	\$616.20
12733805	2628	SCHOOL INNOVATIONS & ACHIEVEMENT	\$8,700.00
12733806	1126	HEIKO SWEENEY	\$23.58
12733807	4278	MARTHA A. VARGAS	\$45.85
12733808	1593	VERIZON WIRELESS	\$333.76
12733809	4115	COURTNEY WILCOX	\$64.30

Total Amount of All Warrants:**\$29,037.82**

District Name: **Central Union Elementary School District**

As per the Authorized Signature Permit, the following payments are authorized as listed on the payment register.

	Warrants	25	\$29,037.82
	Credit Card Payments	0	
Grand Total for Payments Dated:	12/22/2023		\$29,037.82

Authorized Officer/Employee

[Handwritten Signature]

Or

Board Members *

* If this option is chosen, must have a majority of board members authorization (EC 42632)

Date _____

KCOE Examination and Approval	
By _____	Date _____

This order must be returned to KCOE prior to distribution of payments.

**Commercial Payment Register
For Payments Dated: 12/22/2023**

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12733785	19	ADDINGTON, TOM	PV - 28819	0100-0000-0-0000-7100-520000-121-00-0000	Unrestricted Resources	Travel and Conferences	\$799.41
						Total For Fund Number: 0100	\$799.41
						Total Amount of Payment:	\$799.41
12733786	4112	ALVARADO, ELIZABETH	PV - 28814	0100-1100-0-1110-2700-430000-424-00-0000	State Lottery	Materials and Supplies	\$379.07
						Total For Fund Number: 0100	\$379.07
						Total Amount of Payment:	\$379.07
12733787	4230	ALVARADO, JOEL	PV - 28811	0100-0000-0-1110-8200-520003-120-00-0000	Unrestricted Resources	Mileage-Other	\$58.95
						Total For Fund Number: 0100	\$58.95
						Total Amount of Payment:	\$58.95
12733788	4092	AMERICAN BUSINESS MACH	PV - 28822	0100-0000-0-0000-7200-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$15.00
						Total For Fund Number: 0100	\$15.00
						Total Amount of Payment:	\$15.00
12733789	2796	AT&T	PO - 27012	0100-0000-0-0000-7200-590010-121-00-0000	Unrestricted Resources	Communications - Telephone	\$1,038.21
						Total For Fund Number: 0100	\$1,038.21
						Total Amount of Payment:	\$1,038.21
12733790	3675	BULLIS, ASHLEY	PV - 28807	0100-1100-0-1110-1000-430021-424-00-0000	State Lottery	Allowance	\$38.59
						Total For Fund Number: 0100	\$38.59
						Total Amount of Payment:	\$38.59
12733791	4314	CANON FINANCIAL SERVICE	PO - 27299	0100-0000-0-0000-7200-560000-121-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$4,501.72
						Total For Fund Number: 0100	\$4,501.72
						Total Amount of Payment:	\$4,501.72
12733792	2661	DASSEL'S PETROLEUM	PO - 27459	0100-8150-0-0000-8100-430010-120-00-0000	Ongoing & Major Maint. Acct.	Matl & Suppl. -Gasoline/Diesel Fuel	\$2,428.06
						Total For Fund Number: 0100	\$2,428.06
						Total Amount of Payment:	\$2,428.06
12733793	2640	DENNEY, DARIN	PV - 28810	0100-0000-0-1110-2700-520003-222-00-0000	Unrestricted Resources	Mileage-Other	\$26.86
			PV - 28809	0100-1100-0-1110-1000-430000-222-00-0000	State Lottery	Materials and Supplies	\$68.55
						Total For Fund Number: 0100	\$95.41
						Total Amount of Payment:	\$95.41
12733794	2864	DIGITECH INTEGRATION INC	PO - 27078	0100-8150-0-0000-8100-560009-222-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$190.00
			PO - 27078	0100-8150-0-0000-8100-560009-525-00-0000	Ongoing & Major Maint. Acct.	Outsider Services	\$190.00
						Total For Fund Number: 0100	\$380.00
						Total Amount of Payment:	\$380.00
12733795	2800	DOZIER, CARRIE	PV - 28820	0100-0000-0-1110-3140-520003-121-00-0000	Unrestricted Resources	Mileage-Other	\$56.72
						Total For Fund Number: 0100	\$56.72
						Total Amount of Payment:	\$56.72

Commercial Payment Register For Payments Dated: 12/22/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY - GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12733796	4739	FOOD 4 THOUGHT LLC	PV - 28801	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$404.25
			PV - 28805	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$400.08
			PV - 28804	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$607.40
			PV - 28803	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$411.50
			PV - 28802	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$607.08
			PV - 28800	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$423.64
			PV - 28794	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$502.61
			PV - 28796	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$66.30
			PV - 28798	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$106.70
			PV - 28799	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$154.76
			PV - 28797	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$158.64
			PV - 28795	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$163.32
			PV - 28793	0100-7032-0-0000-0000-430000-000-00-0000	Child Nutrition: Kitchen Infrastructure & Training Funds 2022	Materials and Supplies	\$618.38
					Total For Fund Number: 0100		<u>\$4,624.66</u>
					Total Amount of Payment:		<u>\$4,624.66</u>
12733797	104	FULLERTON, TRACI	PV - 28815	0100-0000-0-0000-7100-430000-121-00-0000	Unrestricted Resources	Materials and Supplies	\$417.14
					Total For Fund Number: 0100		<u>\$417.14</u>
					Total Amount of Payment:		<u>\$417.14</u>
12733798	2241	GONZALES, ANNE	PV - 28817	1300-5310-0-0000-3700-430000-000-00-0000	Child Nutrition - School Programs	Materials and Supplies	\$66.64
					Total For Fund Number: 1300		<u>\$66.64</u>
					Total Amount of Payment:		<u>\$66.64</u>

Commercial Payment Register
For Payments Dated: 12/22/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - LI - L2	Resource	Object	Amount
12733799	616	MARTELLA, ALICIA	PV - 28808	0100-1100-0-1110-2700-430000-424-00-0000	State Lottery	Materials and Supplies	\$26.37
						Total For Fund Number: 0100	\$26.37
						Total Amount of Payment:	\$26.37
12733800	1937	MATSON ALARM CO INC	PO - 27009	0100-0000-0-1110-8200-580000-525-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$65.00
						Total For Fund Number: 0100	\$65.00
						Total Amount of Payment:	\$65.00
12733801	4922	MELVIN, ALEXANDRA	PV - 28812	0100-0000-0-1110-3120-530000-121-00-0000	Unrestricted Resources	Dues and Memberships	\$28.43
						Total For Fund Number: 0100	\$28.43
						Total Amount of Payment:	\$28.43
12733802	1595	MOLINA, SOYLA	PV - 28806	1300-5310-0-0000-3700-520003-000-00-0000	Child Nutrition - School Programs	Mileage-Other	\$36.68
						Total For Fund Number: 1300	\$36.68
						Total Amount of Payment:	\$36.68
12733803	712	OFFICE DEPOT INC	CM - 27049	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	-\$7.50
			PO - 27542	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$81.37
			PO - 27519	0100-1100-0-1110-1000-430000-222-00-0000	State Lottery	Materials and Supplies	\$64.55
			PO - 27508	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$1,172.03
			PO - 27528	0100-1100-0-1110-1000-430001-424-00-0000	State Lottery	Instructional Materials/Classroom	\$1,748.62
			PO - 27558	0100-1100-0-1110-1000-430000-222-00-0000	State Lottery	Materials and Supplies	\$696.79
			PO - 27511	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$53.55
			PO - 27527	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$54.15
			PO - 27515	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$58.06
			PO - 27508	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$20.33
			PO - 27507	0100-1100-0-1110-1000-430021-323-00-0000	State Lottery	Allowance	\$113.73
			PO - 27574	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$142.39
						Total For Fund Number: 0100	\$4,198.07
						Total Amount of Payment:	\$4,198.07
12733804	2038	SANTOS, CHRISTINE	PV - 28818	0100-1100-0-1110-1000-430000-323-00-0000	State Lottery	Materials and Supplies	\$616.20
						Total For Fund Number: 0100	\$616.20
						Total Amount of Payment:	\$616.20
12733805	2628	SCHOOL INNOVATIONS & AC	PO - 27018	0100-0000-0-0000-7200-580000-121-00-0000	Unrestricted Resources	Other Services and Operating Expenditures	\$8,700.00
						Total For Fund Number: 0100	\$8,700.00
						Total Amount of Payment:	\$8,700.00
12733806	1126	SWEENEY, HEIKO	PV - 28813	0100-0000-0-1110-2700-520003-222-00-0000	Unrestricted Resources	Mileage-Other	\$23.58
						Total For Fund Number: 0100	\$23.58
						Total Amount of Payment:	\$23.58

Commercial Payment Register For Payments Dated: 12/22/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - L1 - L2	Resource	Object	Amount
12733807	4278	VARGAS, MARTHA A.	PV - 28821	0100-0000-0-1110-3110-520003-121-00-0000	Unrestricted Resources	Mileage-Other	\$45.85
						Total For Fund Number: 0100	\$45.85
						Total Amount of Payment:	\$45.85
12733808	1593	VERIZON WIRELESS	PO - 27003	0100-0000-0-0000-7200-590010-121-00-0000	Unrestricted Resources	Communications - Telephone	\$252.11
			PO - 27003	0100-8150-0-0000-8100-590010-120-00-0000	Ongoing & Major Maint. Acct.	Communications - Telephone	\$80.36
			PO - 27003	0100-8150-0-0000-8100-590010-424-00-0000	Ongoing & Major Maint. Acct.	Communications - Telephone	\$1.29
						Total For Fund Number: 0100	\$333.76
						Total Amount of Payment:	\$333.76
12733809	4115	WILCOX, COURTNEY	PV - 28816	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$64.30
						Total For Fund Number: 0100	\$64.30
						Total Amount of Payment:	\$64.30

Commercial Payment Register
For Payments Dated: 12/22/2023

District: 11 Central Union Elementary School District

Fund

0100

1300

Total

\$28,934.50

\$103.32

\$29,037.82

Total # of Payments: 25

Total # of Payments: 25

Grand Total: \$ 29,037.82

Warrant Register For Warrants Dated 12/27/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12734128	578	LEMOORE UNION HIGH SCHOOL DISTRICT	\$944.43
12734129	746	PITNEY BOWES	\$843.59
12734130	4903	RELIABLE FIRE & SECURITY SOLUTIONS	\$300.00
12734131	1607	SWEETWATER SOUND INC	\$2,154.61
12734132	3986	US BANK (FULLERTON)	\$872.54
12734133	3985	US BANK (SANTAMARIA)	\$1,253.16
Total Amount of All Warrants:			\$6,368.33



District Name: **Central Union Elementary School District**

As per the Authorized Signature Permit, the following payments are authorized as listed on the payment register.

	Warrants	6	\$6,368.33
	Credit Card Payments	0	
Grand Total for Payments Dated:	12/27/2023		\$6,368.33

Authorized Officer/Employee

Or

Board Members *

Arjuna

* If this option is chosen, must have a majority of board members authorization (EC 42632)

Date _____

KCOE Examination and Approval	
By _____	Date _____

This order must be returned to KCOE prior to distribution of payments.

Commercial Payment Register

For Payments Dated: 12/27/2023

Document No	Vendor No	Vendor Name	Reference No	FD - RE - PY- GO - FN - OB - SI - LI - L2	Resource	Object	Amount		
12734128	578	LEMOORE UNION HIGH SCH	PV - 28823	0100-0000-0-1110-1000-580007-222-00-0000	Unrestricted Resources	Transportation/not School	\$260.09		
			PO - 27468	0100-1100-0-1110-1000-580007-424-00-0000	State Lottery	Transportation/not School	\$449.76		
			PO - 27443	0100-1100-0-1135-1000-580007-525-00-0000	State Lottery	Transportation/not School	\$234.58		
			Total For Fund Number: 0100						\$944.43
Total Amount of Payment:						\$944.43			
12734129	746	PITNEY BOWES	PO - 27434	0100-0000-0-0000-7200-560000-121-00-0000	Unrestricted Resources	Rentals, Leases, Repairs and Noncapitalized Improvements	\$843.59		
			Total For Fund Number: 0100						\$843.59
			Total Amount of Payment:						\$843.59
12734130	4903	RELIABLE FIRE & SECURITY	PO - 27189	1300-5310-0-0000-3700-560009-000-00-0000	Child Nutrition - School Programs	Outsider Services	\$300.00		
			Total For Fund Number: 1300						\$300.00
			Total Amount of Payment:						\$300.00
12734131	1607	SWEETWATER SOUND INC	PO - 27577	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$1,103.58		
			PO - 27595	0100-6762-0-1133-1000-430001-323-39-0000	Arts, Music, & Instructional Materials Discretionary Block Grant	Instructional Materials/Classroom	\$1,051.03		
			Total For Fund Number: 0100						\$2,154.61
Total Amount of Payment:						\$2,154.61			
12734132	3986	US BANK (FULLERTON)	PV - 28827	0100-0050-0-0000-7700-520000-121-00-0000	Classroom Standards	Travel and Conferences	\$13.20		
			PV - 28826	0100-0050-0-0000-7700-520000-121-00-0000	Classroom Standards	Travel and Conferences	\$24.08		
			PO - 27249	0100-0050-0-0000-7700-520000-121-00-0000	Classroom Standards	Travel and Conferences	\$835.26		
			Total For Fund Number: 0100						\$872.54
Total Amount of Payment:						\$872.54			
12734133	3985	US BANK (SANTAMARIA)	PO - 27545	0100-0000-0-0000-7200-520000-121-00-0000	Unrestricted Resources	Travel and Conferences	\$50.00		
			PO - 27569	0100-0000-0-1110-8200-430012-323-00-0000	Unrestricted Resources	Custodian Supplies	\$51.48		
			PO - 27569	0100-0000-0-1110-8200-430012-424-00-0000	Unrestricted Resources	Custodian Supplies	\$51.48		
			PO - 27569	0100-0000-0-1110-8200-430012-525-00-0000	Unrestricted Resources	Custodian Supplies	\$51.48		
			PO - 27609	0100-0000-0-0000-7200-580022-121-00-0000	Unrestricted Resources	Professional Development	\$255.00		
			PV - 28824	0100-0097-0-0000-7600-430000-107-00-0000	Safety Credits	Materials and Supplies	\$80.50		
			PO - 27600	0100-1100-0-1110-1000-430000-525-00-0000	State Lottery	Materials and Supplies	\$229.00		
			PO - 27543	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$104.24		
			PO - 27589	0100-1100-0-1110-1000-430001-222-00-0000	State Lottery	Instructional Materials/Classroom	\$65.92		
			PV - 28825	0100-8150-0-0000-8100-430014-222-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$65.66		
			PO - 27559	0100-8150-0-0000-8100-430014-525-00-0000	Ongoing & Major Maint. Acct.	Maintenance Supplies	\$248.40		
Total For Fund Number: 0100						\$1,253.16			
Total Amount of Payment:						\$1,253.16			

Commercial Payment Register
For Payments Dated: 12/27/2023

District: 11 Central Union Elementary School District

Fund

0100

1300

Total

\$6,068.33

\$300.00

\$6,368.33

Total # of Payments: 6

Total # of Payments: 6

Grand Total: \$ 6,368.33

Fiscal Position Report
 December 2023

Fund: 0100 General Fund

		December Amount	YTD Amount	Working Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$26,001,111.83	\$23,068,910.95		
REVENUES						
1) LCFF Sources	8010-8099	\$0.00	\$7,212,414.41	\$20,080,449.82	35.92	64.08
2) Federal Revenues	8100-8299	\$14,567.00	\$6,486,718.15	\$10,789,153.98	60.12	39.88
3) Other State Revenues	8300-8599	\$5,358.00	\$1,228,667.59	\$4,424,649.00	27.77	72.23
4) Other Local Revenues	8600-8799	\$2,100.43	\$502,011.97	\$1,053,769.76	47.64	52.36
5) Total, Revenues		\$22,025.43	\$15,429,812.12	\$36,348,022.56	42.45	57.55
EXPENDITURES						
1) Certificated Salaries	1000-1999	\$1,253,025.07	\$6,554,501.80	\$14,976,345.49	43.77	56.23
2) Classified Salaries	2000-2999	\$434,259.35	\$2,415,247.88	\$5,157,964.78	46.83	53.17
3) Employee Benefits	3000-3999	\$668,206.36	\$3,558,303.84	\$9,782,877.14	36.37	63.63
4) Books and Supplies	4000-4999	\$91,841.88	\$339,983.93	\$2,714,085.27	12.53	87.47
5) Services, Oth Oper Exp	5000-5999	\$266,924.13	\$1,674,243.46	\$5,280,290.29	31.71	68.29
6) Capital Outlay	6000-6999	\$53,351.85	\$106,608.70	\$1,058,446.67	10.07	89.93
7) Other Outgo(excl. 7300`s)	7100-7499	\$0.00	\$29,460.00	\$347,710.00	8.47	91.53
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	(\$60,220.44)	0.00	100.00
9) Total Expenditures		\$2,767,608.64	\$14,678,349.61	\$39,257,499.20	37.39	62.61
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$126,325.83	\$303,182.00	41.67	58.33
B) Transfers Out	7610-7629	\$0.00	\$613,537.75	\$772,490.72	79.42	20.58
3) Contributions	8980-8999	\$0.00	\$16,515.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	(\$470,696.92)	(\$469,308.72)	70.32	29.68
NET INCREASE (DECREASE) IN FUND BALANCE		(\$2,745,583.21)	\$280,765.59	(\$3,378,785.36)		
ENDING FUND BALANCE			\$26,281,877.42	\$19,690,125.59		

Fiscal Position Report
 December 2023
 Unrestricted

Fund: 0100 General Fund

		December Amount	YTD Amount	Working Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$19,399,365.58	\$17,289,752.40		
REVENUES						
1) LCFF Sources	8010-8099	\$0.00	\$7,212,414.41	\$20,080,449.82	35.92	64.08
2) Federal Revenues	8100-8299	\$0.00	\$5,977,927.40	\$8,481,495.07	70.48	29.52
3) Other State Revenues	8300-8599	\$0.00	\$130,534.31	\$791,604.00	16.49	83.51
4) Other Local Revenues	8600-8799	\$2,100.43	\$223,274.81	\$249,736.76	89.40	10.60
5) Total, Revenues		\$2,100.43	\$13,544,150.93	\$29,603,285.65	45.75	54.25
EXPENDITURES						
1) Certificated Salaries	1000-1999	\$1,146,230.77	\$5,887,064.73	\$13,493,260.47	43.63	56.37
2) Classified Salaries	2000-2999	\$376,703.94	\$2,030,082.18	\$4,379,469.47	46.35	53.65
3) Employee Benefits	3000-3999	\$607,120.50	\$3,217,225.67	\$7,465,143.48	43.10	56.90
4) Books and Supplies	4000-4999	(\$547,900.04)	(\$377,083.74)	\$1,387,691.19	(27.17)	127.17
5) Services, Oth Oper Exp	5000-5999	(\$114,942.97)	\$969,176.84	\$2,586,164.72	37.48	62.52
6) Capital Outlay	6000-6999	\$43,351.85	\$80,834.35	\$581,365.00	13.90	86.10
7) Other Outgo(excl. 7300`s)	7100-7499	\$0.00	\$29,460.00	\$78,485.00	37.54	62.46
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	(\$274,440.44)	0.00	100.00
9) Total Expenditures		\$1,510,564.05	\$11,836,760.03	\$29,697,138.89	39.86	60.14
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$126,325.83	\$303,182.00	41.67	58.33
B) Transfers Out	7610-7629	\$0.00	\$613,537.75	\$772,490.72	79.42	20.58
3) Contributions	8980-8999	\$0.00	\$0.00	(\$1,983,568.46)	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	(\$487,211.92)	(\$2,452,877.18)	(81.49)	181.49
NET INCREASE (DECREASE) IN FUND BALANCE		(\$1,508,463.62)	\$1,220,178.98	(\$2,546,730.42)		
ENDING FUND BALANCE			\$20,619,544.56	\$14,743,021.98		

Fiscal Position Report
 December 2023
 Restricted

Fund: 0100 General Fund

		December Amount	YTD Amount	Working Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$6,601,746.25	\$5,779,158.55		
REVENUES						
2) Federal Revenues	8100-8299	\$14,567.00	\$508,790.75	\$2,307,658.91	22.05	77.95
3) Other State Revenues	8300-8599	\$5,358.00	\$1,098,133.28	\$3,633,045.00	30.23	69.77
4) Other Local Revenues	8600-8799	\$0.00	\$278,737.16	\$804,033.00	34.67	65.33
5) Total, Revenues		\$19,925.00	\$1,885,661.19	\$6,744,736.91	27.96	72.04
EXPENDITURES						
1) Certificated Salaries	1000-1999	\$106,794.30	\$667,437.07	\$1,483,085.02	45.00	55.00
2) Classified Salaries	2000-2999	\$57,555.41	\$385,165.70	\$778,495.31	49.48	50.52
3) Employee Benefits	3000-3999	\$61,085.86	\$341,078.17	\$2,317,733.66	14.72	85.28
4) Books and Supplies	4000-4999	\$639,741.92	\$717,067.67	\$1,326,394.08	54.06	45.94
5) Services, Oth Oper Exp	5000-5999	\$381,867.10	\$705,066.62	\$2,694,125.57	26.17	73.83
6) Capital Outlay	6000-6999	\$10,000.00	\$25,774.35	\$477,081.67	5.40	94.60
7) Other Outgo(excl. 7300`s)	7100-7499	\$0.00	\$0.00	\$269,225.00	0.00	100.00
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	\$214,220.00	0.00	100.00
9) Total Expenditures		\$1,257,044.59	\$2,841,589.58	\$9,560,360.31	29.72	70.28
OTHER FINANCING SOURCES/USES						
1) Transfers						
B) Transfers Out	7610-7629	\$0.00	\$0.00	\$0.00	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$16,515.00	\$1,983,568.46	0.83	99.17
4) Total, Other Financing Sources/Uses		\$0.00	\$16,515.00	\$1,983,568.46	0.83	99.17
NET INCREASE (DECREASE) IN FUND BALANCE		(\$1,237,119.59)	(\$939,413.39)	(\$832,054.94)		
ENDING FUND BALANCE			\$5,662,332.86	\$4,947,103.61		

Fiscal Position Report
 December 2023

Fund: 1300 Cafeteria Fund

		December Amount	YTD Amount	Working Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$624,385.25	\$176,879.82		
REVENUES						
2) Federal Revenues	8100-8299	\$68,909.85	\$174,803.35	\$712,000.00	24.55	75.45
3) Other State Revenues	8300-8599	\$97,612.84	\$250,778.42	\$786,200.00	31.90	68.10
4) Other Local Revenues	8600-8799	\$144.45	\$5,214.33	\$10,630.36	49.05	50.95
5) Total, Revenues		\$166,667.14	\$430,796.10	\$1,508,830.36	28.55	71.45
EXPENDITURES						
2) Classified Salaries	2000-2999	\$46,281.14	\$239,979.50	\$443,277.00	54.14	45.86
3) Employee Benefits	3000-3999	\$22,806.68	\$115,177.31	\$227,842.00	50.55	49.45
4) Books and Supplies	4000-4999	\$52,727.64	\$234,931.60	\$620,145.06	37.88	62.12
5) Services, Oth Oper Exp	5000-5999	\$1,706.53	\$18,593.65	\$32,000.00	58.11	41.89
6) Capital Outlay	6000-6999	\$0.00	\$0.00	\$0.00	0.00	100.00
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	\$64,030.44	0.00	100.00
9) Total Expenditures		\$123,521.99	\$608,682.06	\$1,387,294.50	43.88	56.12
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$0.00	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	\$0.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$43,145.15	(\$177,885.96)	\$121,535.86		
ENDING FUND BALANCE			\$446,499.29	\$298,415.68		

CENTRAL UNION SCHOOL DISTRICT

RESOLUTION #A-01-08-2024

**BEFORE THE BOARD OF TRUSTEES
OF THE CENTRAL UNION SCHOOL DISTRICT
KINGS COUNTY, CALIFORNIA**

IN THE MATTER OF

**ANNUAL AUDIT REVIEW AND ADOPTION
CERTIFICATION**

WHEREAS, in accordance with Assembly Bill 3627, Chapter 1002, as it pertains to Education Code section 41020.3, the Central Union Elementary School District Board of Trustees is mandated to examine and review the District's prior year's financial statements; and,

WHEREAS, this audit review was presented during an open session of a regularly scheduled public meeting which was properly noticed and publicized to the community; and,

WHEREAS, the Governing Board is required by statute to review and accept the prior year's financial report/audit, at a public meeting, on or before January 31st; now

THEREFORE BE IT RESOLVED, the Governing Board of the Central Union Elementary School District has reviewed, analyzed and accept the said written verification of the Central Union School District's prior year the Annual Financial Report as of June 30, 2023.

The foregoing Resolution was adopted at a regular meeting of the Board of Trustees of the Central Union Elementary School District on this 8th day of January 2024, by the following vote:

	AYE	NO	ABSTAIN	ABSENT
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dale Davidson, Trustee Area 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Jeffrey Gilcrease, Trustee Area 2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Sarah Strait, Trustee Area 3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Vacant, Trustee Area 4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Ceil Howe, III, Trustee Area 5				

I, **Sarah Strait**, Clerk of the Board of Trustees of the Central Union School District, do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Board of Trustees at its meeting held on January 8, 2024.

Sarah Strait, Clerk
 Board of Trustees
 Central Union School District
 Kings County, California



See what's possible.

CENTRAL UNION SCHOOL DISTRICT
COUNTY OF KINGS
LEMOORE, CALIFORNIA

AUDIT REPORT

JUNE 30, 2023

CENTRAL UNION SCHOOL DISTRICT
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JUNE 30, 2023

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FINANCIAL SECTION



Independent Auditors' Report

Board of Trustees
Central Union School District
Lemoore, California

Report on Audit of Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Central Union 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 and the standards applicable to financial audits contained in *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 Central Union 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 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 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in the net OPEB liability and related ratios, schedule of contributions – OPEB, schedule of the proportionate share of the net pension liability, and schedule of contributions – pensions as identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Central Union School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis 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 is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810 and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

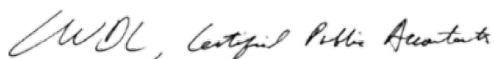
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on other work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 14, 2023 on our consideration of Central Union 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 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 Central Union School District's internal control over financial reporting and compliance.



San Diego, California
December 14, 2023

CENTRAL UNION SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

INTRODUCTION

Our discussion and analysis of Central Union School District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Total net position was \$53,008,379 at June 30, 2023. This includes a current year increase in net position of \$6,746,655.
- Overall revenues were \$40,031,238, which was more than expenditures of \$33,284,583 by \$6,746,655.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

**CENTRAL UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

OVERVIEW OF FINANCIAL STATEMENTS, continued

Government-Wide Statements, continued

The two government-wide statements report the District's net position and how it has changed. Net position, the difference between the assets and liabilities, is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include government activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. LCFF funding and federal and state grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has two 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 government-wide statements, we provide additional information at the bottom of the government funds statements that explain the relationship (or differences) between them.

**CENTRAL UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$53,008,379 at June 30, 2023, as shown below:

	Governmental Activities		
	2023	2022	Net Change
ASSETS AND DEFERRED OUTFLOWS			
Current and other assets	\$ 31,375,309	\$ 24,322,010	\$ 7,053,299
Capital assets	50,020,808	49,695,479	325,329
Deferred outflows	7,091,629	5,344,720	1,746,909
Total Assets and Deferred Outflows	88,487,746	79,362,209	9,125,537
LIABILITIES AND DEFERRED INFLOWS			
Current liabilities	2,703,926	2,219,311	484,615
Long-term liabilities	28,818,738	19,338,299	9,480,439
Deferred inflows	3,956,703	12,662,250	(8,705,547)
Total Liabilities and Deferred Inflows	35,479,367	34,219,860	1,259,507
NET POSITION			
Net investment in capital assets	50,020,808	49,695,479	325,329
Restricted	9,044,161	3,595,379	5,448,782
Unrestricted	(6,056,590)	(7,029,134)	972,544
Total Net Position	\$ 53,008,379	\$ 46,261,724	\$ 6,746,655

**CENTRAL UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE, continued

Changes in Net Position

The District's total revenues were \$40,031,238, which is primarily from federal and state aid (73.4%).

The total cost of all programs and services was \$33,284,583. The District's expenses are predominantly related to educating and caring for students (69.0%). Administrative activities accounted for just 7.9% of total costs. The remaining expenses were for plant services (maintenance and operations), community services, other outgo and depreciation.

	Governmental Activities		
	2023	2022	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 19,294	\$ 16,044	\$ 3,250
Operating grants and contributions	10,012,185	6,687,213	3,324,972
Capital grants and contributions	-	297,708	(297,708)
General revenues			
Property taxes	885,422	771,270	114,152
Unrestricted federal and state aid	29,401,205	25,723,294	3,677,911
Interest and investment earnings	(667,552)	158,567	(826,119)
Miscellaneous	380,684	204,362	176,322
Total Revenues	40,031,238	33,858,458	6,172,780
EXPENSES			
Instruction	19,151,515	16,542,614	2,608,901
Instruction-related services	3,806,627	3,245,580	561,047
Pupil services	3,186,242	2,950,667	235,575
General administration	2,630,626	2,307,464	323,162
Plant services	2,922,560	2,600,923	321,637
Community services	74,747	69,148	5,599
Other outgo	126,344	244,442	(118,098)
Depreciation (Unallocated)	1,385,922	1,192,672	193,250
Total Expenses	33,284,583	29,153,510	4,055,921
Change in net position	6,746,655	4,704,948	2,041,707
Net Position - Beginning	46,261,724	41,556,776	4,704,948
Net Position - Ending	\$ 53,008,379	\$ 46,261,724	\$ 6,746,655

**CENTRAL UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE, continued

Changes in Net Position, continued

In the table below, we have presented the net cost of each of the District's functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2023	2022
Instruction	\$ 12,901,700	\$ 12,618,017
Instruction-related services	3,631,364	2,985,455
Pupil services	738,992	1,022,948
General administration	1,905,409	1,531,117
Plant services	2,639,905	2,553,249
Community services	71,447	63,620
Other outgo	(21,635)	185,467
Depreciation (Unallocated)	1,385,922	1,192,672
	\$ 23,253,104	\$ 22,152,545

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$28,736,821. This is \$5,459,511 higher than last year's ending fund balance of \$23,277,310.

	Balances and Activity			
	July 01, 2022	Revenues	Expenditures	June 30, 2023
GOVERNMENTAL FUNDS				
General Fund	\$ 20,661,486	\$ 37,985,755	\$ 32,918,595	\$ 25,728,646
Cafeteria Special Revenue Fund	263,548	1,683,192	1,333,125	613,615
Deferred Maintenance Fund	1,356,336	240,922	160,237	1,437,021
Capital Facilities Fund	25,588	11,557	-	37,145
County School Facilities Fund	931,431	819,909	917,195	834,145
Special Reserve for Capital Outlay Projects Fund	38,921	293,584	246,256	86,249
Total	\$ 23,277,310	\$ 41,034,919	\$ 35,575,408	\$ 28,736,821

**CENTRAL UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS, continued

General Fund Budgetary Highlights

Over the course of the year, the District revised its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved September 11, 2023. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

The primary factors for the variation between original and final budget amounts are as follows:

Revenues – increased due to increase in LCFF by almost \$1 million, receipts of covid funding and other categoricals, and increased impact aid revenues (\$916,578).

Salaries and Benefits - increased primarily due to a 10% on-schedule salary increase.

Other non-personnel expenditures – there were minor increases in various operating expenses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the District had invested \$50,020,808 in a broad range of capital assets, including land, land improvements, buildings, equipment and work in progress. More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Governmental Activities		
	2023	2022	Net Change
CAPITAL ASSETS			
Land	\$ 33,341	\$ 33,341	\$ -
Construction in progress	1,723,330	1,116,595	606,735
Land improvements	57,633,250	56,991,285	641,965
Buildings	3,405,784	3,079,784	326,000
Equipment	2,162,181	2,025,630	136,551
Accumulated depreciation	(14,937,078)	(13,551,156)	(1,385,922)
Total Capital Assets	\$ 50,020,808	\$ 49,695,479	\$ 325,329

**CENTRAL UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

CAPITAL ASSETS AND DEBT ADMINISTRATION, continued

Long-Term Debt

At year-end, the District had \$28,818,738 in debt, consisting of compensated absences, the District's OPEB liability, and the District's Net Pension liability. More detailed information about the District's debt is presented in the notes to the financial statements.

	Governmental Activities		
	2023	2022	Net Change
LONG-TERM LIABILITIES			
Net pension liability	\$ 24,170,138	\$ 14,808,117	\$ 9,362,021
Net OPEB liability	4,648,600	4,530,182	118,418
Compensated absences	65,438	55,236	10,202
Less: current portion of long-term debt	(65,438)	(55,236)	(10,202)
Total Long-term Liabilities, non-current	\$ 28,818,738	\$ 19,338,299	\$ 9,480,439

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2022-2023

Facility projects included the substantial completion of the Akers Construction & Modernization Project, funded by a Federal Department of Defense construction grant. The District began construction of this Project in 2018. Additional work was performed in FY 2021-22. Notice of completion filed on 10/6/2021 but concrete work issues were resolved and finalized in August 2022.

On December 9, 2022, the District received an initial grant release of \$533,777 from the OPSC School Facility program for the Neutra modernization project. The District is expected to provide matching funds in the amount of \$177,883. The first expenditure report was submitted in December 2023.

Various projects were undertaken during the year and included asphalt repairs of the District office parking lot, roofing, HVAC, gym floor, partitions, etc.

All employees received a 10% salary increase for this year.

**CENTRAL UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of circumstances that could affect its future financial health:

- The district's adopted budget for Fiscal Year 2023-24 included P-2 ADA (average daily attendance) of 1,696.38 based on the prior three-year average ADA. This ADA relief was granted to school districts due to very low actual attendance rates brought about by the COVID-19 pandemic.
- LCFF revenue was budgeted at \$20,222,215 and will be adjusted down to \$20,080,450 at first interim.
- Federal revenues were budgeted at \$11,184,416 while Other State revenues were budgeted at \$4,615,680. These will also be adjusted at First Interim, when warranted.
- Local revenues were budgeted at \$946,936, with donations being budgeted as they are received. Interest rates are anticipated to remain steady.
- Salaries and benefits were budgeted based on FTE information from Digital Schools.
- Supplies, services and other operating expenditures and capital outlay were budgeted at \$8,569,099.
- Contribution/transfer from General Fund operations to restricted programs were estimated to be \$1,983,567. This includes transfers to Special Ed and to the Routine Restricted Maintenance Account.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact: Teresa Santamaria, Chief Business Official at (559) 925-2620.

**CENTRAL UNION SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 29,965,711
Accounts receivable	1,182,243
Prepaid expenses	94,587
Inventory	34,180
Internal balances	98,588
Capital assets, net of accumulated depreciation	50,020,808
Total Assets	<u>81,396,117</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	95,922
Deferred outflows related to pensions	6,995,707
Total Deferred Outflows of Resources	<u>7,091,629</u>
LIABILITIES	
Accrued liabilities	1,653,668
Due to grantor government	98,588
Unearned revenue	886,232
Long-term liabilities, current portion	65,438
Net pension liability	24,170,138
Net OPEB liability	4,648,600
Total Liabilities	<u>31,522,664</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	2,144,462
Deferred inflows related to OPEB	1,812,241
Total Deferred Inflows of Resources	<u>3,956,703</u>
NET POSITION	
Net investment in capital assets	50,020,808
Restricted:	
Educational programs	4,962,563
Capital projects	2,166,412
Child nutrition	960,794
Other restricted	954,392
Unrestricted	(6,056,590)
Total Net Position	<u>\$ 53,008,379</u>

The accompanying notes are an integral part of these financial statements.

**CENTRAL UNION SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Function/Programs	Expenses	Program Revenues			Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 19,151,515	\$ -	\$ 6,249,815	\$ -	\$ (12,901,700)
Instruction-related services					
Instructional supervision and administration	642,053	-	84,476	-	(557,577)
Instructional library, media, and technology	862,351	-	9,667	-	(852,684)
School site administration	2,302,223	-	81,120	-	(2,221,103)
Pupil services					
Home-to-school transportation	479,958	-	78,840	-	(401,118)
Food services	1,301,475	7,781	2,020,855	-	727,161
All other pupil services	1,404,809	11,080	328,694	-	(1,065,035)
General administration					
Centralized data processing	493,994	-	272,366	-	(221,628)
All other general administration	2,136,632	433	452,418	-	(1,683,781)
Plant services	2,922,560	-	282,655	-	(2,639,905)
Community services	74,747	-	3,300	-	(71,447)
Other outgo	126,344	-	147,979	-	21,635
Depreciation (unallocated)	1,385,922	-	-	-	(1,385,922)
Total Governmental Activities	\$ 33,284,583	\$ 19,294	\$ 10,012,185	\$ -	(23,253,104)
General revenues					
Taxes and subventions					
Property taxes, levied for general purposes 882,660					
Property taxes, levied for other specific purposes 2,762					
Federal and state aid not restricted for specific purposes 29,401,205					
Interest and investment earnings (667,552)					
Miscellaneous 380,684					
Subtotal, General Revenue 29,999,759					
Change in Net Position 6,746,655					
Net Position - Beginning 46,261,724					
Net Position - Ending \$ 53,008,379					

The accompanying notes are an integral part of these financial statements.

**CENTRAL UNION SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 27,181,700	\$ 2,784,011	\$ 29,965,711
Accounts receivable	805,139	377,104	1,182,243
Due from other funds	98,588	-	98,588
Stores inventory	-	34,180	34,180
Prepaid expenditures	94,587	-	94,587
Total Assets	\$ 28,180,014	\$ 3,195,295	\$ 31,375,309
LIABILITIES			
Accounts Payable	\$ 1,534,556	\$ 119,112	\$ 1,653,668
Due to other funds	32,578	66,010	98,588
Uearned revenue	884,234	1,998	886,232
Total Liabilities	2,451,368	187,120	2,638,488
FUND BALANCES			
Nonspendable	97,087	34,180	131,267
Restricted			
Educational Programs	4,962,563	-	4,962,563
Capital projects	1,208,873	957,539	2,166,412
Child nutrition	381,359	579,435	960,794
Other restricted	48,951	905,441	954,392
Assigned	4,719,156	531,580	5,250,736
Unassigned	14,310,657	-	14,310,657
Total Fund Balances	25,728,646	3,008,175	28,736,821
Total Liabilities and Fund Balances	\$ 28,180,014	\$ 3,195,295	\$ 31,375,309

**CENTRAL UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF
NET POSITION
JUNE 30, 2023**

Total Fund Balance - Governmental Funds \$ 28,736,821

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 64,957,886	
Accumulated depreciation	<u>(14,937,078)</u>	50,020,808

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 24,170,138	
Net OPEB liability	4,648,600	
Compensated absences	<u>65,438</u>	(28,884,176)

Deferred outflows and inflows of resources relating to pensions:

In governmental 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:

Deferred outflows of resources relating to pensions:	\$ 6,995,707	
Deferred inflows of resources relating to pensions:	<u>(2,144,462)</u>	4,851,245

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB):

In governmental 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 pensions are reported:

Defferre outflows of resources relating to OPEB	\$ 95,922	
Deferred inflows of resources relating to OPEB	<u>(1,812,241)</u>	(1,716,319)

Total Net Position - Governmental Activities \$ 53,008,379

**CENTRAL UNION SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
LCFF sources	\$ 19,450,567	\$ -	\$ 19,450,567
Federal sources	11,343,327	1,490,093	12,833,420
Other state sources	6,930,827	904,179	7,835,006
Other local sources	246,359	233,288	479,647
Total Revenues	37,971,080	2,627,560	40,598,640
EXPENDITURES			
Current			
Instruction	20,376,938	-	20,376,938
Instruction-related services			
Instructional supervision and administration	669,776	-	669,776
Instructional library, media, and technology	868,719	-	868,719
School site administration	2,436,287	-	2,436,287
Pupil services			
Home-to-school transportation	479,958	-	479,958
Food services	41,182	1,265,425	1,306,607
All other pupil services	1,487,034	-	1,487,034
General administration			
Centralized data processing	493,994	-	493,994
All other general administration	2,103,945	67,700	2,171,645
Plant services	2,935,343	-	2,935,343
Facilities acquisition and maintenance	752,334	902,084	1,654,418
Community services	75,233	-	75,233
Transfers to other agencies	183,177	-	183,177
Total Expenditures	32,903,920	2,235,209	35,139,129
Excess (Deficiency) of Revenues Over Expenditures	5,067,160	392,351	5,459,511
Other Financing Sources (Uses)			
Transfers in	14,675	421,604	436,279
Transfers out	(14,675)	(421,604)	(436,279)
Net Financing Sources (Uses)	-	-	-
NET CHANGE IN FUND BALANCE	5,067,160	392,351	5,459,511
Fund Balance - Beginning	20,661,486	2,615,824	23,277,310
Fund Balance - Ending	\$ 25,728,646	\$ 3,008,175	\$ 28,736,821

**CENTRAL UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Governmental Funds \$ 5,459,511

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay: \$	1,711,251	
Depreciation expense:	<u>(1,385,922)</u>	325,329

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(10,202)

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

942,270

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

29,747

Change in Net Position of Governmental Activities \$ 6,746,655

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A. Financial Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, (as amended), The Financial Reporting Entity, include whether:

- the organization is legally separate organization (can sue and be sued in its name) for which the primary government is financially accountable.
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

B. Component Units

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

C. Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Basis of Presentation, continued

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The District reports the following major governmental funds:

General Fund. This is the District's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

County School Facilities Fund. This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.)

The District reports the following non-major governmental funds:

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue fund is utilized by the District:

- **Cafeteria Fund.** This fund is used to account separately for federal, state, and local resources to operate the food service program.
- **Deferred Maintenance Fund.** This fund is used to account separately State apportionments and the District's contributions for deferred maintenance purposes and for items of maintenance approved by the State Allocation Board.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Basis of Presentation, continued

Capital Projects Funds: Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The District maintains the following capital projects funds:

- **Capital Facilities Fund.** This fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).
- **Special Reserve Fund for Capital Outlay Projects.** This fund exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes.

D. Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursements grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

D. Measurement Focus, Basis of Accounting, continued

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

D. Measurement Focus, Basis of Accounting, continued

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds. By state law, the District's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Kings County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Kings County Treasury was not available.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefitting period. The District has chosen to report the expenditure when incurred.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance, continued

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used. Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-50
Improvements	20
Equipment	5-15

Receivable and Payable Balances

The District has provided detail of the receivable balances in Note 3. The District believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates the payable balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The liabilities are recognized in long-term obligation activity - due within one year.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. 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 or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance, continued

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Kings bills and collects the taxes for the District.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources is a consumption of net assets or position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as non-spendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the District:

Non-spendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Board, the District's highest level of decision-making authority. This formal action is the board resolution or majority vote.

Assigned fund balance includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Superintendent of the District pursuant to authorization established by Board Policy 3100.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance, continued

Fund Balances, continued

When expenditures/expenses are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the District's general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amount in any of these unrestricted classifications could be used, it is the District's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy intends to maintain a minimum fund balance of equal to at least two months of General Fund operating expenditures, or 17 percent of the District's General Fund annual operating expenditures and other financing uses.

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 CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

Postemployment Benefits Other Than Pensions

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the District's single-employer defined benefit OPEB Plan ("the Plan") have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance, continued

Use of 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 that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New Accounting Pronouncements

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription based information technology arrangements (SBITAs) for government end users (governments). Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The statement is effective for fiscal year 2022- 23. The District has adopted GASB Statement No. 96 for the year ending June 30, 2023.

GASB Statement No. 99 – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

Cash and investments at June 30, 2023 are classified in the accompanying financial statements as follows:

	Governmental Activities
Cash in county treasury	\$ 31,040,865
Fair market value adjustment	(1,088,416)
Cash on hand and in banks	10,762
Cash in revolving fund	2,500
Total	<u>\$ 29,965,711</u>

B. Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Kings County Treasury as part of the common investment pool (the District's portion was \$29,592,449 as of June 30, 2023). The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's portion of this pool as of June 30, 2023, as provided by the pool sponsor, was \$29,952,449. Assumptions made in determining the fair value of the District's pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

C. Cash in Banks and in Revolving Fund

Cash balances held in financial institutions including cash in banks (\$10,762 as of June 30, 2023) and in the revolving fund (\$2,500) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institution is fully insured or collateralized.

D. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 – CASH AND INVESTMENTS, continued

D. Investment Accounting Policy, continued

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pools underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

E. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

F. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

G. Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District has no investments outside of the investment of cash in the County Treasury.

H. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 – CASH AND INVESTMENTS, continued

H. Custodial Credit Risk

None of the District's deposits with financial institutions are in excess of federal depository insurance limits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds of government investment pools.

I. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure as asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Cash in County Treasury (Investments in county treasury) in the Kings County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2023 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 29,952,449
Total fair market value of investments	<u>\$ 29,952,449</u>

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023, consist of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Federal Government			
Federal programs	\$ 690,955	\$ 377,104	\$ 1,068,059
State Government			
Categorical aid	5,653	-	5,653
Lottery	104,435	-	104,435
Local Government			
Other local revenues	4,096	-	4,096
Total	\$ 805,139	\$ 377,104	\$ 1,182,243

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the period ended June 30, 2023, was as follows:

	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023
Capital Assets not Being Depreciated				
Land	\$ 33,341	\$ -	\$ -	\$ 33,341
Construction in progress	1,116,595	727,800	121,065	1,723,330
Total Capital Assets not Being Depreciated	1,149,936	727,800	121,065	1,756,671
Capital Assets Being Depreciated				
Buildings	56,991,285	641,965	-	57,633,250
Land improvements	3,079,784	326,000	-	3,405,784
Equipment	2,025,630	136,551	-	2,162,181
Total Capital Assets Being Depreciated	62,096,699	1,104,516	-	63,201,215
Less Accumulated Depreciation				
Buildings	9,244,805	1,079,936	-	10,324,741
Land improvements	2,234,876	173,374	-	2,408,250
Equipment	2,071,475	132,612	-	2,204,087
Total Accumulated Depreciation	13,551,156	1,385,922	-	14,937,078
Capital Assets, net	\$ 49,695,479	\$ 446,394	\$ 121,065	\$ 50,020,808

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – INTERFUND BALANCES AND ACTIVITIES

A. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2023, consisted of the following:

Payable Fund	Receivable Fund	
	General Fund	Total
General Fund	\$ 32,578	\$ 32,578
Total Non-Major Governmental Funds	66,010	66,010
Total	\$ 98,588	\$ 98,588
Due from General Fund to Special Reserve Fund for Postemployment Benefits for opeb costs.		\$ 32,578
Due from Cafeteria Special Revenue Fund to General Fund for pay back previous expenses.		66,010
		<u>\$ 98,588</u>

B. Transfers To and From Other Funds

Transfers in to and out from other funds at June 30, 2023, consisted of the following:

Interfund Transfer Out	Interfund Transfer In		
	General Fund	Total Non-Major Governmental Funds	Total
General Fund	\$ 14,675	\$ -	\$ 14,675
Total Non-Major Governmental Funds	-	421,604	421,604
Total	\$ 14,675	\$ 421,604	\$ 436,279
Transfer from General Fund to Special Reserve Fund for Postemployment Benefits to cover OPEB related costs.			\$ 14,675
Transfer from General Fund to Special Reserve for Capital Outlay Projects Fund to cover expenses.			115,081
Transfer from General Fund to County School Facilities fund to cover expenses.			306,523
			<u>\$ 436,279</u>

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 6 – LONG-TERM LIABILITIES

A. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended June 30, 2023, are as follows:

	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Governmental Activities					
Net pension liability	\$ 14,808,117	\$ 9,362,021	\$ -	\$ 24,170,138	\$ -
Net OPEB liability	4,530,182	118,418	-	4,648,600	-
Compensated absences	55,236	10,202	-	65,438	65,438
Total	\$ 19,393,535	\$ 9,490,641	\$ -	\$ 28,884,176	\$ 65,438

NOTE 7 – DETAIL OF FUND BALANCE CLASSIFICATIONS

Details of assigned and committed Fund Balances are as follows:

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable			
Revolving cash	\$ 2,500	\$ -	\$ 2,500
Stores inventory	-	34,180	34,180
Prepaid expenditures	94,587	-	94,587
Total non-spendable	97,087	34,180	131,267
Restricted			
Educational Programs	4,962,563	-	4,962,563
Capital projects	1,208,873	957,539	2,166,412
Child nutrition	381,359	579,435	960,794
Other restricted	48,951	905,441	954,392
Total restricted	6,601,746	2,442,415	9,044,161
Assigned			
OPEB	719,156	-	719,156
Other assignments	4,000,000	531,580	4,531,580
Total assigned	4,719,156	531,580	5,250,736
Unassigned			
Reserve for economic uncertainties	996,000	-	996,000
Remaining unassigned	13,314,657	-	13,314,657
Total unassigned	14,310,657	-	14,310,657
Total	\$ 25,728,646	\$ 3,008,175	\$ 28,736,821

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 – JOINT VENTURES (JOINT POWERS AGREEMENTS)

The District participates in joint ventures under joint powers agreements (JPAs) with the Self-Insured Schools of California II, the Self-Insured Schools of California III, the Kings County Self-Insured Schools, and the Kings Schools Transportation Authority. The relationship between the District and the JPAs is such that none of the JPAs is a component unit of the District for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

A. Self-Insured Schools of California II (SISC II)

SISC II arranges for and provides property and liability insurance for its member districts. SISC II is governed by a Board consisting of a representative from each member district. The Board controls the operations of SISC II, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC II.

B. Self-Insured Schools of California III (SISC III)

SISC III arranges for and provides health, dental and vision benefits for its member districts. SISC III is governed by a Board consisting of a representative from each member district. The Board controls the operations of SISC III, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC III.

C. Kings County Self-Insured Schools (KCSIS)

KCSIS arranges for and provides workers' compensation insurance for its member districts. KCSIS is governed by a Board consisting of a representative from each member district. The Board controls the operations of KCSIS, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in KCSIS.

D. Kings School Transportation Authority (KSTA)

KSTA operates the special education transportation needs of its member districts. KSTA is governed by a Board consisting of a representative from each member district. The Board controls the operations of KSTA, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays fees commensurate with the level of services requested and shares surpluses and deficits proportionately to their participation in KSTA.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 15,148,476	\$ 4,008,754	\$ 1,876,902	\$ 1,644,384
CalPERS	9,021,662	2,986,953	267,560	1,107,574
Total	\$ 24,170,138	\$ 6,995,707	\$ 2,144,462	\$ 2,751,958

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. 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 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, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. 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.

**CENTRAL UNION SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California State Teachers’ Retirement System (CalSTRS), continued

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2022, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$2,530,805 for the year ended June 30, 2023.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$1,216,980 to CalSTRS.

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	\$ 15,148,476
State's proportionate share of the net pension liability associated with the District	<u>7,586,401</u>
Total	<u>\$ 22,734,877</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. As of the June 30, 2022 measurement date, the District’s proportionate share was 0.0218 percent, which is an increase of 0.0009% from the June 30, 2021 measurement date.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California State Teachers’ Retirement System (CalSTRS), continued

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

For the year ended June 30, 2023, the District recognized pension expense of \$1,644,384. In addition, the District recognized pension expense and revenue of (\$567,402) for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 741,269
Differences between expected and actual experience	12,426	1,135,633
Changes in assumptions	750,693	-
Net changes in proportionate share of net pension liability	714,830	-
District contributions subsequent to the measurement date	2,530,805	-
Total	<u>\$ 4,008,754</u>	<u>\$ 1,876,902</u>

The amount reported as deferred outflows of resources related to pensions resulting from District 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 Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 236,409
2025	(645,190)
2026	(994,316)
2027	1,213,276
2028	(157,028)
Thereafter	(52,104)
	<u>\$ (398,953)</u>

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California State Teachers’ Retirement System (CalSTRS), continued

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015, through June 30, 2018
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2019 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

The long-term investment rate of return assumption 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 board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2023, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

*20-year geometric average

**CENTRAL UNION SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California State Teachers’ Retirement System (CalSTRS), continued

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. 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 increases 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 Plan’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.

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%)
Plan's net pension liability	\$ 25,727,731	\$ 15,148,476	\$ 6,364,514

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

California Public Employees’ Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided

The benefits for the defined benefit plan 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 of credited service.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California Public Employees’ Retirement System (CalPERS), continued

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees’ Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member’s contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2023 was 25.37% of annual payroll. Contributions to the plan from the District were \$1,163,423 for the 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 \$9,021,662 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2022. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. As of the June 30, 2022 measurement date, the District’s proportionate share was 0.0262 percent, which was an increase of 0.0001 from the June 30, 2021 measurement date.

For the year ended June 30, 2023, the District recognized pension expense of \$1,107,574. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 1,065,213	\$ -
Differences between expected and actual experience	40,772	224,471
Net changes in proportionate share of net pension liability	50,174	43,089
District contributions subsequent to the measurement date	1,163,423	-
Total	\$ 2,986,953	\$ 267,560

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California Public Employees’ Retirement System (CalPERS), continued

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

The amount reported as deferred outflows of resources related to pensions resulting from District 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 Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 374,314
2025	319,242
2026	209,528
2027	652,886
	\$ 1,555,970

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California Public Employees’ Retirement System (CalPERS), continued

Actuarial Assumptions, continued

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.

The expected real rates of return by asset class are as follows

Asset Class*	Assumed Asset Allocation	Real Return Years 1 - 10**
Global Equity - cap-weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
	100%	

*An expected inflation of 2.30% used for this period.

**Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

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

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – PENSION PLANS, continued

California Public Employees’ Retirement System (CalPERS), continued

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Plan's net pension liability	\$ 13,032,248	\$ 9,021,662	\$ 5,707,061

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 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The District provides postemployment health care benefits for retired employees in accordance with negotiated contracts with the various bargaining units of the District.

For the fiscal year ended June 30, 2023, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 4,648,600	\$ 95,922	\$ 1,812,241	\$ (29,747)

Plan Description

In addition to the pension benefits described in Note 9, the District provides post-employment health care plan benefits to age 65, for employees who retire from the District on or after attaining age 55 with at least 15 years of service. The plan is a single-employer defined benefit OPEB plan administered by District's board of directors. Authority to establish and amend the benefit terms and financing requirements lies with the District's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB 75 statement.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB), continued

Employees Covered by Benefit Terms

As of June 30, 2023, the following employees were covered by the benefit terms:

	Number of Participants
Inactive Employees Receiving Benefits	18
Active Employees	159
	<u>177</u>

Contributions

The contribution requirements of OPEB Plan members and the District are established and may be amended through negotiations between the District and the respective bargaining units. The required contribution is based on projected pay-as-you-go financing requirements. For the fiscal year ended June 30, 2023, the District contributed \$281,149 to the Plan, all of which was used for current premiums.

An actuarially determined contribution was not calculated for OPEB for the fiscal year, therefore a 10-year schedule is not presented in the required supplementary information.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost methods	Entry age actuarial cost method
Inflation rate	2.50%
Investment rate of return	3.65%
Health care cost trend rate	4.00%
Payroll increase	2.75%
Mortality	For certificated employees the 2020 CalSTRS mortality tables were used. For classified employees the 2017 CalPERS active mortality for miscellaneous and school employees were used.

Mortality assumptions were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2017 CalPERS Active Mortality for Miscellaneous and School Employees Table for classified employees.

The actuarial assumptions used on the June 30, 2022 valuation were based on a review of plan experience which included a validation of experience studies prepared by CalSTRS and CalPERS for retirement and turnover assumptions during the period of 1997 through 2007 for CalSTRS and during the period of 1999 through 2009 for CalPERS. For other assumptions, actual plan provisions and data were used.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB), continued

Discount Rate

The discount rate was based on the Bond Buyer 20-bond General Obligation Index. It was assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

Changes in Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability	Total Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance July 1, 2022	\$ 4,530,182	\$ -	\$ 4,530,182
Changes for the year:			
Service cost	274,256	-	274,256
Interest on TOL	160,246	-	160,246
Employer contributions	-	281,149	(281,149)
Assumption changes	(34,935)	-	(34,935)
Expected benefit payments	(281,149)	(281,149)	-
Net change	118,418	-	118,418
Balance June 30, 2023	\$ 4,648,600	\$ -	\$ 4,648,600

The discount rate of 3.65% for the fiscal year ended June 30, 2023 increased by 0.11% from the discount rate of 3.54% in the prior measurement period of June 30, 2022. There were no other changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2023.

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of (\$29,747). As of fiscal year ended June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,452,870
Change in assumptions	95,922	359,371
	\$ 95,922	\$ 1,812,241

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB), continued

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

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (183,100)
2025	(183,100)
2026	(183,100)
2027	(183,100)
2028	(183,100)
Thereafter	(800,819)
	<u>\$ (1,716,319)</u>

Sensitivity of the Total OPEB Liability to Changes In the Discount Rate

The following presents the total OPEB liability of the Authority if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	Discount Rate 1% Lower (2.65%)	Discount Rate (3.65%)	Discount Rate 1% Higher (4.65%)
Net OPEB liability	\$ 4,940,750	\$ 4,648,600	\$ 4,376,907

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	Health Care Trend Rate 1% Lower (3.00%)	Health Care Trend Rate Rate (4.00%)	Health Care Trend Rate 1% Higher (5.00%)
Net OPEB liability	\$ 4,164,518	\$ 4,648,600	\$ 5,211,583

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 11 – COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

B. Work in Progress

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material. The District had \$201,775 of outstanding construction commitments as of June 30, 2023.

NOTE 12 – SUBSEQUENT EVENTS

The District evaluated subsequent events from June 30, 2023 through December 14, 2023, the date the financial statements were issued. The District concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements

REQUIRED SUPPLEMENTARY INFORMATION

**CENTRAL UNION SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts*		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 18,550,555	\$ 19,447,672	\$ 19,450,567	\$ 2,895
Federal sources	10,153,178	11,039,800	11,343,327	303,527
Other state sources	2,812,217	7,270,384	6,930,827	(339,557)
Other local sources	795,547	922,458	246,359	(676,099)
Total Revenues	32,311,497	38,680,314	37,971,080	(709,234)
EXPENDITURES				
Certificated salaries	13,448,765	14,330,506	13,699,048	(631,458)
Classified salaries	4,128,837	4,603,729	4,584,086	(19,643)
Employee benefits	9,141,007	9,019,366	8,773,060	(246,306)
Books and supplies	1,495,160	2,252,980	1,428,630	(824,350)
Services and other operating expenditures	3,433,658	3,926,683	3,507,731	(418,952)
Capital outlay	412,729	1,824,210	795,888	(1,028,322)
Other outgo				
Excluding transfers of indirect costs	311,277	311,277	183,177	(128,100)
Transfers of indirect costs	-	88,066	(67,700)	(155,766)
Total Expenditures	32,371,433	36,356,817	32,903,920	(3,452,897)
Excess (Deficiency) of Revenues Over Expenditures	(59,936)	2,323,497	5,067,160	(4,162,131)
Other Financing Sources (Uses):				
Transfers in	575,673	804,091	14,675	(789,416)
Transfers out	(798,258)	(1,047,860)	(14,675)	1,033,185
Net Financing Sources (Uses)	(222,585)	(243,769)	-	243,769
NET CHANGE IN FUND BALANCE	(282,521)	2,079,728	5,067,160	2,987,432
Fund Balance - Beginning	20,661,486	20,661,486	20,661,486	-
Fund Balance - Ending	\$ 20,378,965	\$ 22,741,214	\$ 25,728,646	\$ 2,987,432

* General Fund amounts include activity related to the consolidation of the Fund 20, Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2023**

	2022	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	\$ 274,256	\$ 320,806	\$ 310,272	\$ 527,478	\$ 488,218	\$ 475,151
Interest	160,246	106,115	103,321	216,963	195,666	194,634
Assumption changes	(34,935)	(387,698)	13,441	(4,552)	131,077	-
Experience gains/losses	-	(143,168)	-	(1,919,186)	-	-
Benefit payments	(281,149)	(236,388)	(195,594)	(233,667)	(218,544)	(210,138)
Net change in total OPEB liability	118,418	(340,333)	231,440	(1,412,964)	596,417	459,647
Total OPEB liability, beginning of year	4,530,182	4,870,515	4,639,075	6,052,039	5,455,622	4,995,975
Total OPEB liability, end of year (a)	\$ 4,648,600	\$ 4,530,182	\$ 4,870,515	\$ 4,639,075	\$ 6,052,039	\$ 5,455,622
Plan fiduciary net position						
Employer contributions	\$ 281,149	\$ 236,388	\$ 195,594	\$ 233,667	\$ 218,544	\$ 210,138
Expected benefit payments	(281,149)	(236,388)	(195,594)	(233,667)	(218,544)	(210,138)
Change in plan fiduciary net position	-	-	-	-	-	-
Fiduciary trust net position, beginning of year	-	-	-	-	-	-
Fiduciary trust net position, end of year (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability (asset), ending (a) - (b)	\$ 4,648,600	\$ 4,530,182	\$ 4,870,515	\$ 4,639,075	\$ 6,052,039	\$ 5,455,622
Covered payroll	\$ 13,511,372	\$ 13,511,372	\$ 13,908,897	\$ 13,667,204	\$ 13,828,874	\$ 13,812,513
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	0%	0%	0%	0%	0%	0%
Net OPEB asset as a percentage of covered payroll	34%	34%	35%	34%	44%	39%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
FOR THE YEAR ENDED JUNE 30, 2023**

	2023	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 281,149	\$ 236,388	\$ 195,594	\$ 233,667	\$ 218,544	\$ 210,138
Contributions in relations to the actuarially determined contribution	281,149	236,388	195,594	293,395	218,544	210,138
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (59,728)	\$ -	\$ -
Covered-employee payroll	\$ 13,511,372	\$ 13,511,372	\$ 13,908,897	\$ 13,667,204	\$ 13,828,874	\$ 13,812,513
Contribution as a percentage of covered-employee payroll	2.08%	1.75%	1.41%	2.15%	1.58%	1.52%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2023**

	Reporting Fiscal Year (Measurement Date)				
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)
CalSTRS					
District's proportion of the net pension liability	0.0218%	0.0209%	0.0205%	0.0201%	0.0190%
District's proportionate share of the net pension liability	\$ 15,148,476	\$ 9,491,934	\$ 19,824,158	\$ 18,160,970	\$ 17,473,628
State's proportionate share of the net pension liability associated with the District	7,586,401	4,776,073	10,219,273	9,908,101	10,004,518
Total	\$ 22,734,877	\$ 14,268,007	\$ 30,043,431	\$ 28,069,071	\$ 49,220,169
District's covered - employee payroll	\$ 12,485,230	\$ 11,503,827	\$ 10,552,118	\$ 10,809,005	\$ 10,165,448
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	121%	83%	188%	168%	172%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%

	Reporting Fiscal Year (Measurement Date)				
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)
CalPERS					
District's proportion of the net pension liability	0.0262%	0.0261%	0.0264%	0.0261%	0.0272%
District's proportionate share of the net pension liability	\$ 9,021,662	\$ 5,316,183	\$ 8,100,938	\$ 7,592,577	\$ 7,257,967
District's covered - employee payroll	\$ 4,001,340	\$ 3,758,280	\$ 3,808,722	\$ 3,610,226	\$ 3,593,365
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	225%	141%	213%	210%	202%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%

Note: In the future, as data becomes available, ten years of information will be presented.

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2023**

	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalSTRS				
District's proportion of the net pension liability	0.0186%	0.0199%	0.0215%	0.0212%
District's proportionate share of the net pension liability	\$ 17,186,124	\$ 16,104,119	\$ 14,491,216	\$ 12,363,128
State's proportionate share of the net pension liability associated with the District	10,167,249	9,169,137	7,664,235	7,465,391
Total	\$ 48,340,000	\$ 43,532,000	\$ 34,973,000	\$ 29,487,000
District's covered - employee payroll	\$ 9,738,736	\$ 10,002,665	\$ 10,017,770	\$ 9,239,855
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	176%	161%	145%	134%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	74%	77%
	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalPERS				
District's proportion of the net pension liability	0.0271%	0.0280%	0.0644%	0.0310%
District's proportionate share of the net pension liability	\$ 6,475,304	\$ 5,524,405	\$ 4,284,267	\$ 3,523,388
District's covered - employee payroll	\$ 3,459,879	\$ 3,372,727	\$ 3,218,155	\$ 3,245,779
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	187%	164%	133%	109%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	83%

Note: In the future, as data becomes available, ten years of information will be presented.

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2023**

CalSTRS	Reporting Fiscal Year				
	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 2,530,805	\$ 2,112,501	\$ 1,857,868	\$ 1,913,099	\$ 1,759,814
District's contributions in relation to the statutorily required contribution	2,530,805	2,112,501	1,857,868	1,913,099	1,759,814
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 13,250,288	\$ 12,485,230	\$ 11,503,827	\$ 10,552,118	\$ 10,809,005
District's contributions as a percentage of covered-employee payroll	19.10%	16.92%	16.15%	18.13%	16.28%

CalPERS	Reporting Fiscal Year				
	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 1,163,423	\$ 916,707	\$ 777,964	\$ 751,118	\$ 652,089
District's contributions in relation to the statutorily required contribution	1,163,423	916,707	777,964	751,118	652,089
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 4,585,822	\$ 4,001,340	\$ 3,758,280	\$ 3,808,722	\$ 3,610,226
District's contributions as a percentage of covered-employee payroll	25.37%	22.91%	20.70%	19.72%	18.06%

Note: In the future, as data becomes available, ten years of information will be presented.

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2023**

CalSTRS	Reporting Fiscal Year			
	2018	2017	2016	2015
Statutorily required contribution	\$ 1,466,516	\$ 1,225,133	\$ 1,073,286	\$ 889,578
District's contributions in relation to the statutorily required contribution	1,466,516	1,225,133	1,073,286	889,578
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 10,165,448	\$ 9,738,736	\$ 10,002,665	\$ 10,017,770
District's contributions as a percentage of covered-employee payroll	14.43%	12.58%	10.73%	8.88%

CalPERS	Reporting Fiscal Year			
	2018	2017	2016	2015
Statutorily required contribution	\$ 558,095	\$ 480,508	\$ 399,567	\$ 378,809
District's contributions in relation to the statutorily required contribution	558,095	480,508	399,567	378,809
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 3,593,365	\$ 3,459,879	\$ 3,372,727	\$ 3,218,155
District's contributions as a percentage of covered-employee payroll	15.53%	13.89%	11.85%	11.77%

Note: In the future, as data becomes available, ten years of information will be presented.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in the Net OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for other postemployment benefits.

Changes in Assumptions

The discount rate as of the June 30, 2022 measurement date was 3.54%, while the discount rate as of the June 30, 2023 measurement date was 3.65%.

Schedule of Contributions – OPEB

This schedule presents information on the District's actuarially determined contribution, contributions in relation to the actuarially determined contribution, and any excess or deficiency related to the actuarially determined contribution. In the future, as data becomes available, ten years of information will be presented.

Schedule of the Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in Assumptions

There were no changes in assumptions since the previous valuations for CalSTRS. The discount rate and investment rate of return for CalPERS as of the June 30, 2022 measurement date was 6.90%, while as of the June 30, 2021 measurement date it was 7.15%.

**CENTRAL UNION SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

NOTE 1 – PURPOSE OF SCHEDULES, continued

Schedule of Contributions – Pensions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2023, the District did not incur an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code.

SUPPLEMENTARY INFORMATION

**CENTRAL UNION SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2023**

The District was established 1938, and is comprised of an area of approximately 175 square miles located in Kings County. There were no changes in the boundaries of the District during the year ended June 30, 2023. The District is currently operating four elementary schools.

GOVERNING BOARD		
Name	Office	Term Expires
Dale Davidson	President	2024
Jeffrey Gilcrease	Clerk	2026
Steven Salefske*	Member	2026
Ceil Howe, III	Member	2026
Vacant	Member	N/A

ADMINISTRATION

Tom Addington
Superintendent

Teresa Santamaria
Chief Business Official

Davinder Sidhu
Assistant Superintendent of Educational Services

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster:			
Especially Needy Breakfast Program	10.553	13526	\$ 248,967
National School Lunch Program	10.555	13391	445,271
Meals Supplements - Snack	10.555	13391	26,678
Supply Chain Assistance (SCA) Funds	10.555	15655	44,617
Subtotal Child Nutrition Cluster			<u>765,533</u>
Total U.S. Department of Agriculture			<u>765,533</u>
U.S. Department of Education:			
<i>Direct Programs:</i>			
Title VI Federal Impact Aid	84.041	10015	7,303,195
<i>Passed through California Department of Education:</i>			
Special Education Cluster (IDEA):			
IDEA Basic Grant Entitlement	84.027	13379	71,839
IDEA Mental Health Allocation Plan, Part B	84.027A	15197	20,408
Subtotal Special Education Cluster (IDEA)			<u>92,247</u>
Education Stabilization Funds:			
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	49,546
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	850,664
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425D	15559	205,083
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425D	10155	138,573
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	141,109
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	38,958
Subtotal Education Stabilization Funds			<u>1,423,933</u>
Title III, English Learner Student Program	84.365	14346	15,256
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	323,654
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	26,828
Indian Education	84.060	10011	13,226
Total U.S. Department of Education			<u>9,198,339</u>
U.S. Department of Defense:			
<i>Direct Programs:</i>			
Community Investment	12.600	N/A	203,218
Total U.S. Department of Defense			<u>203,218</u>
Total Federal Expenditures			<u>\$ 10,167,090</u>

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	Second Period Report	Annual Report
Regular ADA		
Transitional Kindergarten through third	777.79	775.86
Fourth through Sixth	522.62	519.57
Seventh and Eighth	288.34	287.07
Total Regular ADA	1,588.75	1,582.50
Extended Year Special Education - Nonpublic		
Seventh and Eighth	0.52	0.52
Total Extended Year Special Education - Nonpublic	0.52	0.52
ADA Totals	1,589.27	1,583.02

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

Grade Level	Minutes Requirement	2022-23	Number of Days		Status
		Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	52,930	180	N/A	Complied
Grade 1	50,400	52,930	180	N/A	Complied
Grade 2	50,400	52,930	180	N/A	Complied
Grade 3	50,400	55,015	180	N/A	Complied
Grade 4	54,000	55,015	180	N/A	Complied
Grade 5	54,000	55,015	180	N/A	Complied
Grade 6	54,000	60,128	180	N/A	Complied
Grade 7	54,000	60,128	180	N/A	Complied
Grade 8	54,000	60,128	180	N/A	Complied

**CENTRAL UNION SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund
June 30, 2023 annual financial and budget report fund balance	\$ 26,001,107	\$ 624,385	\$ 1,491,192
Adjustments and reclassifications			
Increase (decrease) in total fund balance			
Fund balance transfer (GASB 54)	719,156	-	-
Fair value adjustment - cash in county treasury	(991,617)	(10,770)	(54,171)
Net adjustments and reclassifications	(272,461)	(10,770)	(54,171)
June 30, 2023 audited financial statements fund balance	\$ 25,728,646	\$ 613,615	\$ 1,437,021

	Capital Facilities Fund	County School Facilities Fund	Special Reserve for Capital Outlay Projects Fund
June 30, 2023 annual financial and budget report fund balance	\$ 37,145	\$ 866,003	\$ 86,249
Adjustments and reclassifications			
Increase (decrease) in total fund balance			
Fund balance transfer (GASB 54)	-	-	-
Accounts payable/expense accrual	-	-	-
Accounts receivable/revenue accrual	-	-	-
Allocation of net pension liability	-	-	-
Fair value adjustment - cash in county treasury	-	(31,858)	-
Net adjustments and reclassifications	-	(31,858)	-
June 30, 2023 audited financial statements fund balance	\$ 37,145	\$ 834,145	\$ 86,249

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

	2024 (Budget)	2023	2022	2021
General Fund - Budgetary Basis**				
Revenues and Other Financing Sources	\$ 37,326,544	37,985,755	37,063,120	29,850,594
Expenditures and Other Financing Uses	38,420,277	32,918,595	30,999,323	27,761,939
Net Change in Fund Balance	(1,093,733)	5,067,160	6,063,797	2,088,655
Ending Fund Balance	\$ 24,634,913	\$ 25,728,646	\$ 20,661,486	\$ 14,597,689
Available Reserves*	\$ 14,600,781	\$ 14,310,657	\$ 13,642,750	\$ 9,541,234
Available Reserves as a Percentage of Outgo	38.0%	43.5%	44.0%	34.4%
Long-term Debt	\$ 28,818,738	\$ 28,884,176	\$ 19,393,535	\$ 32,856,403
Average Daily Attendance at P-2	1,696	1,589	1,598	1,810

The General Fund balance has increased by \$12,122,574 over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$1,093,733, or 4.09%. For a district this size, the State recommends available reserves of at least 3 percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in the past three years and anticipates incurring an operating deficit during the 2023-2024 fiscal year. Total long-term liabilities have increased by \$3,972,227 over the past two years.

Average daily attendance has decreased by 221 over the past two years. An increase of 107 ADA is anticipated during fiscal year 2023-2024.

* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

** General Fund amounts include activity related to the consolidation of the Fund 20, Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

**CENTRAL UNION SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2023**

No charter schools are chartered by Central Union School District.

Charter School	Number	Status	Included in Audit Report
None	N/A	N/A	N/A

**CENTRAL UNION SCHOOL DISTRICT
NOTE TO THE SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 – PURPOSE OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Average Daily Attendance

Average daily attendance (ADA) 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

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 46200 through 46208. During the year ended June 30, 2023, the District participated in the Longer Day incentive funding program. As of June 30, 2023, the District had met its target funding.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Schedule of Charter Schools

This schedule lists all Charter Schools chartered by the District and displays information for each Charter School on whether or not the Charter School is included in the District audit.

OTHER INDEPENDENT AUDITORS' REPORTS



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees
Central Union School District
Lemoore, 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 Central Union School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Central Union School District's basic financial statements, and have issued our report thereon dated December 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Central Union 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 Central Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Central Union School District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Diego, California
December 14, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Central Union School District
Lemoore, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Central Union School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Central Union School District's major federal programs for the year ended June 30, 2023. Central Union 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, Central Union School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). 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 Central Union 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 Central Union 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 Central Union School District's federal programs.

Auditors' 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 Central Union 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 Central Union 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 Central Union 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 Central Union 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Central Union 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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.

CWDL, Certified Public Accountants

San Diego, California
December 14, 2023



Independent Auditors' Report on State Compliance

Board of Trustees
Central Union School District
Lemoore, California

Report on State Compliance

Opinion on State Compliance

We have audited Central Union School District's compliance with the types of compliance requirements described in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Central Union School District's state programs for the fiscal year ended June 30, 2023, as identified below.

In our opinion, Central Union School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide 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 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 applicable state program. Our audit does not provide a legal determination of The 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 the District's state programs.

Auditors’ 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 generally accepted auditing standards, Government Auditing Standards, and the Audit Guide 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 each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Audit Guide, 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 state 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 Audit Guide, 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.
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following programs.

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other than Charter Schools:	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Not applicable
E. Continuation Education	Not applicable
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratios of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	Not applicable
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	Not applicable
N. Middle or Early College High Schools	Not applicable
O. K-3 Grade Span Adjustment	Yes
P. Transportation Maintenance of Effort	Yes
Q. Apprenticeship: Related and Supplemental Instruction	Not applicable
R. Comprehensive School Safety Plan	Yes
S. District of Choice	Not applicable
TT. Home to School Transportation Reimbursement	Yes
UU. Independent Study Certification for ADA Loss Mitigation	Not applicable

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools:	
T. California Clean Energy Jobs Act	Not applicable
U. After/Before School Education and Safety Program	Not applicable
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	Not applicable
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	Yes
CZ. Career Technical Education Incentive Grant	Yes
EZ. Transitional Kindergarten	Yes
Charter Schools:	
AA. Attendance	Not applicable
BB. Mode of Instruction	Not applicable
CC. Nonclassroom-Based Instruction/Independent Study	Not applicable
DD. Determination of Funding for Nonclassroom-Based Instruction	Not applicable
EE. Annual Instructional Minutes - Classroom Based	Not applicable
FF. Charter School Facility Grant Program	Not applicable

Areas marked as not applicable were not operated by the District.

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 or material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Audit Guide and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each applicable state program is not modified with respect to this matter.

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

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, 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 a 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 from 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 *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
December 14, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**CENTRAL UNION SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Is a going concern emphasis-of-matter paragraph included in the auditors' report?	<u>No</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program of Cluster</u>
<u>84.041</u>	<u>Title VI Federal Impact Aid</u>
<u>10.553, 10.555, 10.559</u>	<u>Child Nutrition Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**CENTRAL UNION SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

<u>FIVE DIGIT CODE</u>	<u>AB3627 FINDING TYPES</u>
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings for the year ended June 30, 2023.

**CENTRAL UNION SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE

50000

AB3627 FINDING TYPES

Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2023.

**CENTRAL UNION SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

<u>FIVE DIGIT CODE</u>	<u>AB3627 FINDING TYPES</u>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruc
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

FINDING #2023-001 CLASSROOM TEACHER SALARIES (61000)

Criteria or Specific Requirements

Education Code Section 41372. An elementary school district shall expend 60 percent of the District's total educational expenses for the current year on payment of salaries for classroom teachers. The District can be granted an exemption from the County Office of Education if the percentage is not met, in accordance with Education Code Section 41372.

Condition

While reviewing the Current Expense Formula/Minimum Classroom Compensation report (Form CEA), we noted that the District did not meet the required minimum classroom compensation percentage for an elementary school district. The District's current expense of education for the year was \$30,777,106. The District received an exemption from the Kings County Office of Education in October 2023.

Effect

The District may have apportionments equal to the deficiency in expenditures withheld from it by the County Superintendent of Schools.

Cause

The District did not expend the minimum required amount of compensation for classroom teachers.

Questioned Cost

The deficiency in percentage expended when calculated is approximately \$597,076.

Recommendation

The District must ensure that the total compensation expended on classroom teacher salaries during the fiscal year is at least 60 percent of the District's total cost of education, and if not met, the District should continue to receive an exemption from the County Office of Education.

**CENTRAL UNION SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2023-001 CLASSROOM TEACHER SALARIES (61000)

Views of responsible officials and planned corrective actions

The District agrees with this finding. The District was granted the Exemption from the Required Expenditures for Classroom Teachers' Salaries by the Kings County Office of Education In October 2023. The District is unable to meet the 60% requirement, as the Local Control Accountability Plan requires us to provide services and safe facilities to further the students' educational success. The District meets the exemption requirement by proving its payment of classroom teacher salaries is in excess of those paid by other comparable school districts.

Given that the amount of gap to meet the required 60% is so small and significant salary increases are anticipated, the District anticipates meeting the 60% requirement in the following year.

**CENTRAL UNION SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

The were no findings or questioned costs for the year ended June 30, 2022.



COUNTY OF KINGS DEPARTMENT OF FINANCE

ERIK UREÑA, CPA • DIRECTOR OF FINANCE
1400 W. LACEY BLVD • HANFORD, CA 93230

ACCOUNTING DIVISION
(559) 852-2455 • FAX: (559) 587-9935

TAX COLLECTOR • TREASURER DIVISION
TAX: (559) 852-2479 • TREASURER (559) 852-2477
FAX: (559) 582-1236

DATE: December 13, 2023
TO: Kings County School Districts
FROM: Tammy Phelps, Assistant Director of Finance -Treasury
SUBJECT: 2024 Director of Finance's Investment Policy

I am sending a copy of the 2024 Investment Policy. The Policy was reviewed and approved by the County Treasury Oversight Committee on November 6, 2023, and the Board of Supervisors on December 5, 2023. Also included is a sample district resolution approving the Statement of Investment Policy and delegating investment authority to the Kings County Director of Finance. Annually, your District Board must act on the resolution. For your convenience, the Office of Education is distributing these documents electronically via email. Please return approved resolutions to the Office of Education.

The 2023 Local Agency Investment Guidelines incorporates the following California statutory changes: Government Code Sections 53601 and 53646.

Chapter 427, Statutes of 2022 (SB 1489), the Local Government Omnibus Act, amended Government Code sections related to the investment of surplus funds by county treasurers. This bill amended Government Code Section 53601 to clarify that a public agency investment's term or remaining maturity is to be measured from the settlement date to final maturity. In addition, this code section was amended to prohibit the purchase of a security with a forward settlement date exceeding 45 days from the time of investment. A provision of this bill also amended 53646(b)(1) to increase the timeline that the treasurer or chief fiscal officer has for presenting a quarterly report to the chief executive officer, the internal auditor, and the legislative body of the local agency by 15 days, from 30- to 45 days following the end of the quarter.

The changes to the 2024 Director of Finance's Statement of Investment Policy are as follows:

1. Section VII, B. RESTRICTIONS ON AUTHORIZED INVESTMENTS – add “No funds shall be invested in securities with a forward settlement date exceeding 45 days from the time of investment.”
2. Section VIII, B. MAXIMUM MATURITIES – change “No investment shall be made in any security... which at the time of ~~investment~~ settlement has a term remaining to maturity in excess of five years...”

3. Section IX, A. METHODS – change "The report will be provided within 30 45 days following the end of the quarter covered by the report..."
4. SCHEDULE 1 – STATEMENT OF AUTHORIZED FIRMS, B. – delete "CalTRUST"
5. Schedule 2 -INVESTMENT PARAMETERS – Corporate Notes – change "Max \$15 50mm any one name"
6. Schedule 2 – INVESTMENT PARAMETERS – add "California Asset Management Program – CAMP, 15% Max., Max. Transactions allowed by CAMP Administration, overnight liquidity, N/A"

If you have any questions, please feel free to call me at 852-2462.

**CENTRAL UNION SCHOOL DISTRICT
RESOLUTION #B-01-08-2024**

**BEFORE THE BOARD OF TRUSTEES
OF THE CENTRAL UNION SCHOOL DISTRICT
KINGS COUNTY, CALIFORNIA**

IN THE MATTER OF

**The Kings County Director of Finance State of Investment Policy
and Delegating Investment Authority to the Kings County Director of Finance
under California Government Code Section §53607, 53646, and 53684**

WHEREAS, under Government Code section 53646, the Kings County Director of Finance ("Treasurer") may render an annual statement of investment policy to the Kings County Board of Supervisors and to the governing board of any local agency which has funds on deposit in the Kings County Treasury; and

WHEREAS, on December 5, 2023 the Kings County Board of Supervisors approved the Director of Finance's Statement of Investment Policy dated January 1, 2024 ("Investment Policy"); and

WHEREAS, the Investment Policy has been submitted to the District Board of Trustees ("District Board") for approval under Government Code section 53646; and

WHEREAS, under Government Code section 53646, the Treasurer may render a quarterly report ("Quarterly Report") to each local agency which has funds on deposit in the County Treasury and for which the Treasurer has made investments; and

WHEREAS, the Central Union School District ("District") has funds on deposit with the Kings County Director of Finance ("Treasurer"); and

WHEREAS, when keeping, holding, depositing and investing District funds on the District's behalf, the Treasurer acts as the "ex-officio" treasurer of the District; and

WHEREAS, the District Board has authority under Government Code sections 53607 and 53684 to delegate authority to the Treasurer to deposit and invest District funds under the provisions of Government Code sections 53601 and 53635; and

WHEREAS, the District Board now wishes to approve the Director of Finance's Statement of Investment Policy and to delegate investment authority to the Kings County Director of Finance ("Treasurer") for the ensuing twelve-month period.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. Pursuant to Government Code section 53646, the District Board hereby approves the Investment Policy.
2. Pursuant to Government Code section 53646, the District Board acknowledges and approves the procedures utilized by the Treasurer in rendering and submitting each Quarterly Report, under the provisions of which the Treasurer shall render each such report. Under the provisions of Government Code section 53607, the Treasurer shall prepare a monthly report and maintain it on file in his/her office for review and inspection by the District Board, staff and designated agents.
3. Pursuant to Government Code sections 53607 and 53684, and subject to the requirements of Government Code sections 53601 and 53635, the District Board hereby delegates to the Kings County Director of Finance ("Treasurer") the discretionary authority to deposit, invest or reinvest the funds of the District in the County Treasury commencing on the date of approval of this resolution and continuing for the ensuing twelve months. Without limiting his discretion in any way, the Treasurer is hereby expressly authorized to invest such District funds in the Treasurer's Pooled Investment Portfolio.
4. The District Board hereby delegates to the Treasurer the discretionary authority to determine which District funds on deposit in the Kings County Treasury are monies which are sinking funds or money not required for immediate use within the meaning of Government Code section 53601 and which monies are excess funds within the meaning of Government Code section 53684.
5. The Treasurer shall assume full responsibility for such deposit and investment transactions until such time as the District Board revokes this delegation of authority or until the date which is twelve months from the date of approval of this resolution, unless renewed on or before that date by the District Board.

The foregoing Resolution was adopted at a regular meeting of the Board of Trustees of the Central Union Elementary School District on this 8th day of January 2024, by the following vote:

	AYE	NO	ABSTAIN	ABSENT
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dale Davidson, Trustee Area 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jeffrey Gilcrease, Trustee Area 2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sarah Strait, Trustee Area 3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
VACANT, Trustee Area 4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>				
Ceil Howe, III, Trustee Area 5				

I, **Sarah Strait**, Clerk of the Board of Trustees of the Central Union School District, do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Board of Trustees at its meeting held on January 8, 2024.

Sarah Strait, Clerk
Board of Trustees
Central Union School District
Kings County, California

COUNTY OF KINGS

DIRECTOR OF FINANCE'S

STATEMENT OF

INVESTMENT POLICY

JANUARY 1, 2024



Erik Ureña, CPA
Director of Finance

Approved by CTOC November 6, 2023
Approved by BOS December 5, 2023

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I. AUTHORITY

Kings County Ordinance No.557, adopted on January 14, 1997, as an urgency ordinance, delegated to the County Director of Finance the authority to continue to invest or reinvest the funds of the County and the funds of other depositors in the County treasury, pursuant to Section 53600 et seq., inclusive of Section 53684, of the California Government Code. The County Director of Finance, as agent of the county, trustee, and fiduciary, assumes full responsibility for the investment program. The Board of Supervisors shall annually review the Director of Finance's performance and may annually renew this delegation of authority for a one-year period pursuant to Government Code 53607. The Board of Supervisors may also revoke the investment authority by County ordinance.

II. POLICY STATEMENT

Annually, the County Director of Finance shall prepare an Investment Policy, pursuant to G.C. 27133 and G.C. 53646, that will be reviewed by the County Treasury Oversight Committee and rendered for approval to the Board of Supervisors and local agencies.

The purpose of this Statement of Investment Policy (Policy) is to establish cash management and investment guidelines for the County Director of Finance, who is responsible for the stewardship of the Kings County Investment Pool. Each transaction and the entire portfolio must comply with California Government Code Section 53601 et seq., Section 53635 et seq., and this policy. All portfolio activities will be judged by the Standard of Prudence and ranking of investment objectives. Those activities which violate its spirit and intent will be deemed to be contrary to the policy.

III. POOLED INVESTMENT FUND OVERSIGHT COMMITTEE

In accordance with California Government Code Section 27130 et seq., the Board of Supervisors, in consultation with the County Director of Finance, has created a County Treasury Oversight Committee (Resolution No. 95-081, December 5, 1995) to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities of the committee include: (a) to review and monitor the County Director of Finance's Statement of Investment Policy, (b) to cause an annual audit to be conducted to determine the County Treasury's compliance, and (c) to establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the County Treasury pool. The meeting of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign for any member of a legislative body of any local agency that has deposited funds into the county treasury, in the previous three years or during the period that the employee is a member of the committee. While serving on the Oversight Committee, a member may not directly or indirectly raise money for any member of a legislative body of any local agency that has deposited funds into the county treasury. Finally, a member may not secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, or a financial

services firm, with whom the Director of Finance is doing business during the period that the person is a member of the committee or for one year after leaving the committee.

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

IV. INVESTMENT OBJECTIVES

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

A. SAFETY OF PRINCIPAL - The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they are from securities default or erosion of market value. The objective will be to mitigate credit risk and interest rate risk.

1. Credit Risk is the risk of loss due to the failure of the security issuer or backer. Credit risk is mitigated by: (a) limiting investments to the safest types of securities; (b) pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Treasury will do business; and (c) diversifying the investment portfolio so that potential losses on individual securities will be minimized.

2. Interest Rate Risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk is mitigated by: (a) structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and (b) by investing operating funds primarily in shorter-term securities.

B. LIQUIDITY - As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the County Director of Finance to meet all operating requirements which may be reasonably anticipated in any depositor's fund. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). No more than 35% of the portfolio may be invested in securities maturing in three to five years and during peak tax collection no more than 30%. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets (dynamic liquidity).

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

D. MAXIMUM RATE OF RETURN - As the fourth objective, the Pooled investment Fund is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities can be sold prior to maturity for the following reasons: (1) a declining credit security to minimize loss of principal; (2) a security swap to improve the quality, yield, or target duration in the portfolio; (3) the liquidity needs of the portfolio require that the security be sold; (4) a call notification of a make-whole bond which, given unfavorable market conditions, could deteriorate the price of the bond on the redemption date, or (5) to realize a profit. If there is a realized loss of principal, the loss will first be allocated against the interest earned in the current quarter on the sold security. If the security's current interest is not sufficient to cover the loss, then the Director of Finance may allocate the loss against a profit realized from selling a security in the same quarter, and/or the total current and future portfolio interest earnings. In the event of an imminent loss of principal for which the security's interest would not be sufficient to cover the loss, the Director of Finance may withhold from the total current and future portfolio interest earnings to reserve against a future maximum anticipated actual loss.

V. STANDARD OF CARE

A. PRUDENCE - The County Director of Finance, as a trustee and therefore a fiduciary, is subject to the Prudent Investor Standard-which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the county treasurer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, specifically including, but not limited to, the general economic conditions and the anticipated needs of the county and other depositors, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the county and the other depositors." The standard of prudence to be used by investment staff shall be the "prudent person" standard, which provides, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, liquidity needs, as well as the probable income to be derived." This standard shall be applied in the context of managing an overall portfolio.

When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds the County Director of Finance shall act with the care, skill, prudence, and diligence to meet the aims of the investment objectives listed in order in Section IV., Investment Objectives. Investment staff acting in accordance with written procedures and this Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

B. ETHICS AND CONFLICT OF INTEREST - Treasury staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The investment staff shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. The investment staff shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the treasury.

Pursuant to Government Code Section 27133(d), the County Director of Finance, individual Treasury employees, or any member of the County Treasury Oversight Committee may not accept honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the County Treasury conducts business in an amount exceeding \$50.00.

C. DELEGATION OF AUTHORITY - Authority to manage the investment program is granted to the County Director of Finance by the Kings County Board of Supervisors. The moneys invested will be actively managed by the Director of Finance and his/her staff, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate staff. (See also Safekeeping and Custody, Internal Controls VI B. below). The authority to execute investment transactions for the portfolio shall be limited to the Assistant Director of Finance - Treasury, the Treasury Manager, and in the absence of the Treasury Manager, the Accounting Specialist-Treasury Operations.

VI. SAFEKEEPING AND CUSTODY

A. DEPOSITORY INSTITUTIONS – As far as possible, all money belonging to, or in the custody of the County Director of Finance shall be deposited for safekeeping in state or national banks selected by the Director of Finance, or may be invested as set forth in Section VII. To be eligible to receive funds, the bank shall have received an overall rating of not less than “satisfactory” in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California’s communities pursuant to Section 2906 of Title 12 of the United States Code.

B. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS - Schedule 1- Statement of Authorized Firms, on page 15, is a list of County Director of Finance approved financial institutions and broker/dealers authorized to provide investment services to the Treasury. Authorized firms can be added or deleted only with the Director of Finance’s approval. Any changes will result in modification to Schedule 1, but will not be considered a revision to this policy. Changes to authorized firms shall be reported to the County Treasury Oversight Committee and Board of Supervisors within two (2) weeks. The authorized parties include "primary" dealers or divisions of a primary dealer, selected on the basis of creditworthiness, capital adequacy, availability of investment inventory, and experience in trading in authorized investments. Firms utilized for money market mutual funds must either attain the highest ranking or the highest letter and numerical rating provided by not less than two of the three largest

nationally recognized statistical-rating organizations (NRSRO) OR have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years experience (i) investing in the securities and obligations as authorized in G.C. 53601, or (ii) managing money market mutual funds; and have assets under management in excess of five hundred million dollars (\$500,000,000). All financial institutions and broker/dealers who desire to become qualified firms for County Treasury investment transactions must supply the audited financial statements, proof of National Association of Securities Dealers (NASD) certification, proof of State registration, completed broker/dealer questionnaire, and certification of having read the Kings County Investment Policy. An annual review of the financial condition of qualified firms will be conducted by the Assistant Director of Finance - Treasury.

The Treasury shall not do any investment business with any broker, brokerage, dealer, or securities firm that has, within any consecutive 48-month period following January 1, 1996, made a political contribution, in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, to any member of the Board of Supervisors or any candidate for those offices. Firms must provide corporate policy statements regarding compliance with political contributions limitations of Rule G-37.

C. INTERNAL CONTROLS - The County Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the investment portfolio are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Daily, or when next available, the County Director of Finance or designee will

(1) Review and initial all Investment Purchase Orders to verify compliance with the overall Policy, Investment Parameters, and Authorized Institutions.

(2) Review and initial the "Daily Balance Sheet" to ensure continuous compliance of portfolio investments (percentage distribution) to the Policy and Investment Parameters.

Weekly, the County Director of Finance or designee will verify that the Portfolio Percentage Report by investment type is balanced to the Daily Balance Sheet.

Monthly, all funds maintained by the County Director of Finance, including cash in treasury, deposits in transit, Kings County Department of Finance's checking account balance, and investment holdings will be audited by the County Department of Finance – Accounting Division.

Quarterly, the County Director of Finance or designee will report compliance of the investment portfolio to the Director of Finance's Statement of Investment Policy. (See Section IX. Reporting Methods on page 12)

Annually, the County Treasury Oversight Committee shall hire an external auditor to conduct an independent review to assure compliance of the Director of Finance's investment activities with the Statement of Investment Policy.

D. SAFEKEEPING - All securities purchased either outright or on repurchase agreements shall be held in safekeeping by a third-party bank trust department acting as agent for the County under terms of a custody agreement executed by the bank and the Director of Finance. The only exceptions authorized are purchases from Local Agency Investment Fund (LAIF), collateralized time deposits, collateralized bank money market accounts, and investments in money market mutual funds.

E. VOLUNTARY DEPOSITORS - If a local agency determines the agency has excess funds which are not required for immediate use and with the consent of the County Director of Finance, the legislative or governing body may, by resolution or minute order, authorize the deposit of excess funds into the County Treasury for the purpose of investment pursuant to Government Code Section 53635. At no time will the County Treasury accept deposits of personal funds unless by Court order.

The County Director of Finance shall, on a case-by-case basis, determine the terms and conditions under which a city, public district, or any public or municipal corporations located within Kings County, and not required to deposit their funds in the County Treasury, may voluntarily deposit funds for investment purposes. The County Director of Finance shall evaluate each proposed deposit request prior to approving the deposit into the Treasury. The County Director of Finance must make a finding that the proposed deposit will not adversely affect the interests of the other depositors in the County Investment pool, prior to approving the deposit.

F. WITHDRAWAL OF FUNDS FOR EXTERNAL INVESTMENT -The County Treasury Oversight Committee's approved policy statement on "Treasury Restrictions on Withdrawal for External Investment" establishes the terms and conditions for Treasury depositors withdrawing funds for investment outside the County investment pool. (See Appendix A on page 17 and 18)

Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for the purpose of investing or depositing those funds outside the County Treasury pool, shall submit a resolution or minute order approved by the legislative or governing body requesting the withdrawal of the funds. Funds withdrawn shall become the responsibility of the requesting legislative body, and the Director of Finance will be held harmless from liability.

The County Director of Finance shall evaluate each proposed withdrawal for its consistency with the County Treasury Oversight Committee policy prior to approving the withdrawal. The County Director of Finance must also make a finding that the proposed withdrawal will not adversely affect the interests of the other depositors in the County Treasury pool, prior to approving the withdrawal.

VII. SUITABLE AND AUTHORIZED INVESTMENTS

A. **INVESTMENT TYPES** - The County treasury may invest money among the following authorized investments and within the limits imposed by Government Code 53601 et seq. or 53635 et seq., or as more further restricted in Schedule 2-Investment Parameters on page 16:

1. United States Treasury Bills, Notes, Bonds, and Certificates of Indebtedness, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest.

2. Registered state warrants or treasury notes or bonds of the State of California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the State or by a department, board, agency, or authority of the State.

3. Registered treasury notes or bonds of any of the other 49 states including bonds payable solely out of the revenues from revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

4. Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

5. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.

6. Banker's Acceptances (BA) otherwise known as Bills of Exchange or Time Drafts, both domestic and foreign, drawn on and accepted by a commercial bank.

7. Commercial Paper (CP) of "prime" quality issued by corporations that are organized and operating within the United States and having total assets in excess of five hundred million dollars (\$500,000,000).

8. Negotiable Certificates of Deposit issued by a nationally or state-chartered bank or a savings association or federal association, or by a federally- or state-licensed branch of a foreign bank.

9. Certificates of Deposit Account Registry Service (CDARS) placed with a local CDARS member. CDARS are fully insured as to principal and interest that may be accrued by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA).

10. Collateralized Time Deposits issued by a nationally or state-chartered bank or savings and loan association within the State of California with an overall rating of not less than "satisfactory"

in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities pursuant to Section 2906 of Title 12 of the United States Code.

11. Repurchase Agreements or Reverse Repurchase Agreements, or Securites Lending Agreement purchased in compliance with the Government Code 53601(j). Repurchase agreements must be issued by nationally or state-chartered banks or primary security dealers with whom the County Director of Finance has entered into a Master Repurchase Agreement.

12. Medium Term Corporate Notes (MTN), defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.

13. Shares of Beneficial Interest issued by diversified management companies (1) that invests in the securities and obligations as authorized by subdivision (a) to (k), inclusive, or subdivisions (m) to (o) inclusive of Government Code 53601, and that comply with the investment restrictions of Article 2 of the Government Code (commencing with Section 53630), or (2) that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. (15 U.S.C. Sec 80a-1, and following.)

14. Local Agency Investment Fund (LAIF) an investment pool created by Government Code 16429.1 in which the State Treasurer invests pooled political subdivision funds.

15. Notes, Bonds, or other obligations secured by a valid first priority security interest in eligible securities listed in Section 53651 having a market value at least equal to that required by Section 53652.

16. Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

(1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.

(2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.

(3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

17. Supranational Debt Obligations United States dollar-denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB) only, eligible for purchase and sale within the United States. Authorized by CGC 53601 (q) and this policy.

B. RESTRICTIONS ON AUTHORIZED INVESTMENTS- In accordance with G.C. 53601.6, the County Treasury shall not invest any funds in inverse floaters, range notes, or mortgage derived interest-only strips. Additionally, no funds shall be invested in any security that could result in zero interest accrual if held to maturity. No funds shall be invested in Medium Term Corporate Notes with a make-whole call provision that, at time of purchase, are priced at a premium. No funds shall be invested in securities with a forward settlement date exceeding 45 days from the time of investment. No shares of beneficial interest will be purchased where the principal dollars invested are subject to daily net asset value (NAV) adjustments of the fund's portfolio except for the CalTrust. The Treasury shall not invest in financial options and futures contracts directly, but may purchase authorized investments of callable securities with imbedded call provisions. The Treasury will not purchase an authorized investment below the credit quality restriction of Schedule 2 - Investment Parameters, but may elect to hold an instrument to maturity that has been later downgraded by the nationally recognized statistical-rating organization i.e. Moody's, Standard and Poors, or Fitch.

C. COMPETITIVE BIDDING - Bids for investment products shall be taken from a minimum of three authorized institutions. Awards will be made giving consideration to safety, liquidity, a balanced portfolio, and diversification. Exceptions to the above would involve repurchase agreements, securities possessing unique characteristics which would make competitive bidding impractical, or market circumstances in which competitive bidding could be adverse to the best interest of the Director of Finance's investment program.

D. COLLATERALIZATION - In accordance with California Government Code 53652, 53601 (j) full collateralization of public deposits is required for collateralized time deposits, collateralized bank money market accounts, and repurchase agreements. The Director of Finance may waive collateralization for that portion of any deposit that is fully insured by the FDIC per Government Code 53653.

VIII. INVESTMENT PARAMETERS

A. DIVERSIFICATION - The investments will be diversified by security type and institution within the percent restrictions of Government Code 53601, 53601.8, 53635, 53635.2, and 53635.8 or as further defined in Schedule 2, Investment Parameters. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Maximum investment amounts in any issuer name shall be limited as provided in the Investment Parameters on page 16.

B. MAXIMUM MATURITIES - Maturity limitations for each instrument type shall be restricted as provided in Government Code 53601, 53601.8, 53635, and 53635.8 or as further defined in Schedule 2 - Investment Parameters on page 16. No investment shall be made in any security, other than a security underlying a repurchase agreement authorized in this policy, which at the time of settlement has a term remaining to maturity in excess of five years, unless a

legislative body has granted express authority to make that investment either specifically or as part of an investment program approved by that legislative body no less than three months prior to the investment.

IX. REPORTING

A. METHODS - The County Director of Finance or designee shall prepare an investment report at least quarterly, including a succinct management summary that provides a clear picture of the status of the investment portfolio. This summary will be prepared in a manner which will allow the reader to ascertain whether investment activities have conformed to the investment policy.

The report will be provided within 45 days following the end of the quarter covered by the report and submitted to the County Board of Supervisors, County Administrative Officer, Finance Director, other members of the County Treasury Oversight Committee, and pool participants.

The report will include the following:

1. A Statement of Compliance with the Investment Policy.
2. A listing of individual securities and moneys held at the end of the reporting period to include:
 - (a) The type of instrument.
 - (b) The name of the issuer.
 - (c) Purchase date, maturity date, and days to maturity.
 - (d) Issuers rating. (Long term or short term, as appropriate)
 - (e) Par and dollar amount invested in each security.
 - (f) The current market value of securities as of the date of the report and the source of the valuation.
3. A statement estimating the ability of the County Treasury to meet its pool's expenditure requirement for the next six months.
4. A statement of the method of interest accounting used.
5. Portfolio Sector Allocation and Quality Allocation graphs.
6. A Statement of Interest Earnings Report for the Quarter.
7. If applicable, a description of any of the local agency's funds, investments, or programs, that are under the management of contracted parties, but excluding funds deposited into the Local Agency Investment Fund administered by the State Treasurer.

B. QUARTERLY INTEREST CALCULATION AND APPORTIONMENT - Gross interest for the quarter is the total interest earned on an accrual basis on the Treasury portfolio investments for that quarter. Administrative expenses pursuant to G.C. 27013 are deducted to arrive at net interest to be apportioned. Administrative expenses consist of audit expenses, direct

banking expenses, not otherwise recovered directly from Treasury depositors, safekeeping fees, plus actual quarterly Treasury operational expenses. The net earnings for the quarter are divided by the Treasury's total average daily balance creating an "interest allocation factor" or "daily interest factor" for each average dollar invested. Multiply the "interest allocation factor" by the quarterly average daily balance of each fund to determine the interest earnings for each fund. Interest is apportioned quarterly to all depositors in the Treasury pool. The "interest allocation factor" can be converted into the annualized quarterly interest rate; multiply the factor by the number of days in the year and divide that answer by the number of days in the quarter.

X. POLICY EXCEPTIONS & REVISIONS

A. EXEMPTION - Any previously legal investments that settled prior to the effective date and that no longer meet the current guidelines of this Policy, shall be exempted from the new requirements. At maturity or liquidation, such moneys shall be reinvested only as provided by this Policy.

Moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance thereof. The proceeds of sales, or funds set aside for the repayment, of any notes or other indebtedness issued shall not be invested for a term that exceeds the term of the notes.

B. AMENDMENTS - This policy shall be reviewed at least on an annual basis. Any changes shall be submitted by the Director of Finance to the County Treasury Oversight Committee for consideration and comments, and the Board of Supervisors for review and approval.

**KINGS COUNTY DIRECTOR OF FINANCE'S
SCHEDULE 1 - STATEMENT OF AUTHORIZED FIRMS**

The Treasury is authorized to conduct investment security transactions with the following investment firms and broker/dealers, designated by the Federal Reserve Bank as primary government dealers or divisions of primary dealers. Security transactions with firms, other than those appearing on this list, are prohibited.

- A. Firms designated by the Federal Reserve Bank as Primary Government Dealers or a division of a Primary Dealer:

UBS Financial Services Inc., an affiliate of UBS Securities LLC
RBC Capital Markets, LLC
Wells Fargo Securities, LLC
Cantor Fitzgerald & Co.

- B. Firms designated for the purchase of money market mutual funds pursuant to G.C. 53601 (l) and (p):

BlackRock
Bank of the West

- C. Firms designated for repurchase agreements with Master Repurchase Agreements on file:

UBS Financial Services Inc., an affiliate of UBS Securities LLC

- D. State of California, Local Agency Investment Fund

- E. Purchases directly from major issuers of commercial paper, bankers acceptances, negotiable certificates of deposit, or collateralized time deposits, meeting the requirements set forth in section 53635, 53601(g), 53601(i), 53601(n), respectively, and 53635.2 of the California Government Code.

To ensure compliance with the County Director of Finance's Investment Policy, firms designated in A and C above are supplied a complete copy of the policy and must certify having read it.



Erik Urefia, CPA, Director of Finance

Dated: January 1, 2024

SCHEDULE 2 – INVESTMENT PARAMETERS (Revised 12/5/23)

AUTHORIZED INVESTMENTS	DIVERSIFICATION	PURCHASE RESTRICTIONS	MATURITY	CREDIT QUALITY (NRSRO)
U.S. Treasury notes, bills, bonds or other certificates of indebtedness	95% Max.	None	Max. 5 years	N/A
Notes, participations, or obligations issued by Federal agencies or United States government-sponsored enterprises (GSE)	85% Max.	None	Max. 5 years	N/A
Bonds, notes, warrants or certificates of indebtedness issued by the State of California or local agencies or County of Kings or any other State	20% or \$20mm Max.	None	Max. 5 years unless prior BOS approval	L/T rating A or A2 or better
Bankers Acceptances	40% Max.	Max. \$5mm any one name	Max. 180 days	S/T rating A-1 or P-1 L/T rating (if Outstanding) AA- or Aa3 or better
Commercial paper of corporations organized and operating within the U.S. with total assets exceeding \$500 mm	40% Max.	Max. 10% in any one name, No Extendable CP	Max. 270 days.	S/T rating A-1 or P-1 L/T rating (if Outstanding) AA- or Aa3 or better
State of California Local Agency Investment Fund	Max. Dollars allowed by State Treasurer	Max. Transactions allowed by State Treasurer	Overnight liquidity	N/A
Negotiable CD's issued by National or State chartered banks or a federally- or state- licensed branch of a foreign bank	25% Max. (CDs + CDARS)	G.C. 53638 policy restrictions	Max. 3 years	L/T rating AA- or Aa3 or better
Certificates of Deposit Account Registry Service (CDARS)	25% Max. (CDs + CDARS)	G.C. 53601.8 & 53635.8 conditions apply	Max. 3 years	100% FDIC/NCUA insured as to Principal and Interest
Collateralized Time Deposits.	10% Max.	Collateral policy restrictions G.C. 53601(n)	Max. 24 months	
Repurchase Agreements with collateral restricted to U. S. Treasury, Federal Agencies, or United States government-sponsored enterprises (GSE)	10% Max.	Master Repurchase and Tri-Party Custodial Agreements to be on file. 102% haircut	Max. 1 year	
Reverse Repurchase Agreements or Securities Lending on U.S. Treasury & Federal Agency Securities in portfolio	10% Max. with approval of the Director of Finance	G.C. 53601(j) Reverse Repurchase and Securities Lending restrictions	Max. 92 days unless guaranteed spread	
Corporate Notes on U.S. Corp or U.S. Subsidiary of a foreign corp.	30% Max.	Max. \$50mm any one name Make - Whole Call Restrictions	Max. 5 years	L/T rating AA- or Aa3 or better
Asset Backed Securities on U.S. Corp.	0% Max.	Not authorized	Not authorized	Not Authorized
Money Market mutual funds that invest in eligible securities meeting Government Code requirements.	20% Max. 10% per fund	Fund 5 years or more old NAV pricing <i>restriction</i> No front or back loads	Overnight liquidity	L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc. Retain Investment Advisor per G.C. 53601(l) & (p)
Supranationals – Washington dollar denominated IBRD, IFC or IADB	20% Max. 10% per Name	Max. 10% in any one name	Max. 5 years	L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc.
California Asset Management Program - CAMP	15% Max.	Max. Transactions allowed by CAMP Administration	Overnight liquidity	N/A

APPENDIX A

COUNTY TREASURY OVERSIGHT COMMITTEE

Policy Statement and Authorized Practice Approved March 4, 1996

Treasury Restrictions on Withdrawal for External Investment

Authorization: Pursuant to Government Code Section 27130 and Kings County Board of Supervisor's Resolution No. 95-081, dated December 5, 1995, the Kings County Treasury Oversight Committee is authorized to establish criteria on the withdrawal of funds on deposit in the County Treasury investment pool for the purpose of investing or depositing those funds outside the County Treasury pool.

Request for Withdrawal: Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for external deposit or investment, shall first submit a request by resolution or minute order approved by the legislative or governing body for withdrawal of the funds.

Assessment of Withdrawal Impact: The County Director of Finance shall evaluate all requests for withdrawal to determine if the interests of the other Treasury depositors in the County Treasury pool will be adversely affected. If the County Director of Finance determines that the combined number of requests or total dollar amount requested is sufficient to constitute a "run on the treasury", no withdrawal requests shall be processed until the County Treasury Oversight Committee has reviewed the treasury financial position and assists the Director of Finance in establishing an action plan.

Approval or Disapproval: The County Director of Finance shall approve all requests upon the finding that other Treasury depositors will not be adversely affected. If other Treasury depositors are perceived to be adversely impacted, the County Director of Finance may postpone action on any withdrawal request until the County Treasury Oversight Committee has reviewed the situation.

Approved Withdrawal Criteria: Approved withdrawals will be processed dependent on availability of funds, the type of investments required to be liquidated, market conditions, settlement periods, and dollar amounts to be withdrawn. The following are target goals for withdrawals:

- a. If adequate liquidity exists in short-term investments and requires minimal liquidation and settlement, withdrawals of amounts up to \$1,000,000.00 shall be processed immediately upon the County Director of Finance's approval.
- b. If the County Treasury liquidity position is such as to require liquidation of more difficult investment(s), the below processing times shall apply based on the withdrawal dollar amounts and market factors.
 - (1). If the withdrawal amount is less than \$1,000,000.00, and favorable market conditions exist, requests shall be processed within three workdays.

(2). If the withdrawal amount is greater than \$1,000,000.00, or unfavorable market conditions exist, requests shall be processed within five workdays.

Disclaimer of Liability: Any and all funds withdrawn from the County Treasury investment pool for the purpose of investing or depositing such funds outside the pool shall become the responsibility of the legislative body requesting the action. The County Director of Finance or County of Kings shall in no manner be held responsible or liable for withdrawn funds or investments purchased with said funds. The request of any legislative body, by resolution or minute order, authorizing the withdrawal of funds for deposit or investment outside the County Treasury investment pool must provide a disclaimer of liability. The Director of Finance shall not honor any such withdrawal request if a disclaimer clause is not provided.

GLOSSARY OF TERMS

AGENCIES OR FEDERAL AGENCIES: Federal sponsored agency securities including discount notes, or interest-bearing notes, and bonds. The agencies were created by Congress to reduce the cost of capital for certain borrowing sectors of the economy deemed to be important enough to warrant assistance, such as farmers, homeowners, and students.

ASKED PRICE: The lowest price at which a dealer is willing to sell a security.

BANKERS ACCEPTANCES (BA'S): A time draft or bill of exchange that is accepted payment by banks engaged in financing of international trade. The accepting institution guarantees payment of the bill as well as the issuer.

BID: Price at which someone is willing here and now to purchase a security.

BOOK VALUE: The value at which a security is carried on the inventory list or other financial records of an investor. The Book Value may differ significantly from the security's current value in the market.

BROKER: Person or firm acting as intermediary between buyer and seller.

CALLABLE BOND: A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

CERTIFICATES OF DEPOSIT (CD'S): A time deposit with a specific maturity evidenced by a certificate. They are issued in two forms, negotiable and collateralized.

Negotiable Certificates of Deposit: May be sold by one holder to another prior to maturity. The issuing bank agrees to pay the amount of the deposit plus interest earned to the BEARER of the certificate at maturity.

Collateralized Time Deposits: These certificates are collateralized and are not money market instruments since they cannot be traded in the secondary market. They are issued on a fixed maturity basis and fixed payee.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SERVICES (CDARS): Certificates of Deposit that are placed by a member bank with commercial banks, savings banks, savings and loan associations, or credit unions, such that the principal and all accrued interest during the term of the certificate are fully insured by either the FDIC OR NCUA.

COLLATERAL: Securities pledged by a bank to secure deposits of public funds, or an asset pledged by a borrower to a lender.

COMMERCIAL PAPER: An unsecured short-term promissory note issued by corporations with maturities ranging from 2 to 270 days.

COUNTY TREASURY OVERSIGHT COMMITTEE: A committee established by Board of Supervisors Resolution No. 95-081, dated December 5, 1995 to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities include: (1) review and monitor the County Director of Finance's investment policy, (2) cause an annual audit to be conducted to determine the county treasury's compliance, and (3) establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the county treasury pool.

COUPON RATE: The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transaction, buying and selling for his own account.

DEBENTURE: A longer-term debt instrument issued by a corporation that is unsecured by other collateral. Hence, only the good faith and credit standing of the issuer backs the security.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery vs. payment and delivery vs. receipt. Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest-bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills

DIVERSIFICATION: A process of investing assets among a range of security types by sector, maturity, and quality rating.

DOLLAR WEIGHTED AVERAGE MATURITY: The sum of the amount of each outstanding investment multiplied by the number of days to maturity, divided by the total amount of outstanding investments.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g. S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per deposit.

FEDERAL FARM CREDIT BANKS (FFCB): is a nationwide system of lending institutions that provide credit and related services to farmers, ranchers, producers and harvesters of agricultural products, and other farm related businesses.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulate and lend to savings and loan association. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC) : is a federally chartered and stockholder-owned corporation. Freddie Mac purchases mortgage loans from qualified financial institutions and resales these loans in the form of guaranteed mortgage securities.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 regional Federal Reserve Banks, their 24 branches, and all national and state banks that are members of the system.

FLOATER: A derivative that has its coupon determined by using the yield of other securities.

FUTURES: Futures contracts are the units of trading at a commodity exchange. They are legally binding agreements made within the confines of an exchange trading area. All futures contracts call for the purchase or sale of a physical commodity of financial instrument on dates from one month to more than two years in the future.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae) Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institution. Security holder is protected by full faith and credit of the U.S. Government. Ginnie MAE securities are backed by the FHA, VA, or FMHM mortgages. The term "passthroughs" is often used to describe Ginnie Maes.

GOVERNMENT-SPONSORED ENTERPRISES (GSE): General term for several privately owned, publicly chartered agencies created to reduce borrowing costs for certain sectors of the economy such as

farmers, homeowners and students. The GSEs that issue debt instruments include: Federal Home Loan Banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit System, Federal Agricultural Mortgage Corporation, and the Student Loan Marketing Association.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable sales can be done at those quotes.

LOCAL AGENCY INVESTMENT FUND (LAIF): The aggregate of all funds from political subdivisions that are placed in the custody of the California State Treasurer for investment and reinvestment.

MARKET RISK: The risk that the value of a security will rise or decline as a result of changes in market conditions.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase - reverse repurchase agreements that establishes each party's rights in the transaction. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded.

MONEY MARKET MUTUAL FUND: Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, etc.).

NATIONALLY RECOGNIZED STATISTICAL-RATING ORGANIZATION (NRSRO) Independent credit rating agencies which are utilized to analyze and rate the quality of the issuers underlying debt.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.)

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

OPTIONS: The buyer of a call option has the right to buy the underlying security at fixed price. The option seller is obligated to sell the security if the buyer chooses to exercise the option.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealer, banks and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In California the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities approved by the State, the authorized investments. The trustee may invest in a security if it is one, which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

REINVESTMENT RISK: The risk that a fixed-income investor will be unable to reinvest income proceeds from a security holding at the same rate of return currently generated by that holding.

REPURCHASE AGREEMENT (RP or REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, this is increasing bank reserves.

REVERSE REPURCHASE AGREEMENT: A dealer of securities buys securities from an investor with an agreement to sell them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" or "investor" money for the period of the agreement, and the terms of the agreement are structured to compensate the dealer for this. Investors use reverse-repos to meet temporary cash shortages without liquidating the investments.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITY: Any investment instrument authorized for purchase under Government Code 53601 or 53635.

SECURITIES AND EXCHANGE COMMISSION (SEC): Agency created by Congress to protect investor in securities transactions by administering securities legislation.

SECURITIES LENDING AGREEMENT: An agreement under which a local agency agrees to transfer securities to a borrower who, in turn, agrees to provide collateral to the local agency. During the term of the agreement, both the securities and the collateral are held by a third party. At the conclusion of the agreement, the securities are transferred back to the local agency in return for the collateral.

SUPRANATIONALS: An international organization, or union, whereby member states transcend national boundaries or interests to share in the decision-making and vote on issues pertaining to the wider grouping.

SURPLUS FUNDS: All moneys are not required to meet the banks demands on the treasury to redeem check warrants on any given day are considered "surplus funds" for investments.

TREASURY BILLS: A non-interest-bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY NOTES: A interest bearing security issued by the U.S. Treasury to finance the Federal debt with a maturity range of from zero to ten years.

TREASURY BOND: Long-term U.S. Treasury securities having initial maturities between ten to thirty years.

TRI-PARTY CUSTODIAL AGREEMENT: A third party custodian bank agrees to safekeep the repo collateral in a segregated custody account for the client. The custodian bank independently prices the collateral and ensures that the collateral is properly securitized.

UNIFORM NET CAPITAL RULE (SEC RULE 15C3-1): Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one-reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period of the date of purchase to the date of maturity of the bond.

YIELD-TO-CALL (YTC): The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date.

YIELD CURVE: A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

YIELD-TO-MATURITY: The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

Thomas Addington
Superintendent

15783 18th Avenue
Lemoore, CA 93245
Telephone (559) 924-3405
Fax (559) 924-1153



Board Members
Dale Davidson
Jeffrey Gilcrease
Ceil Howe, III
Sarah Strait

To: Central Union School Board of Trustees
From: Tom Addington, Superintendent
Date: January 8, 2024

For Board Meeting

x	Action (Consent or New Business)
	Information

Item: Approve drafts of annual School Accountability Report Cards (SARC).

Rationale/Purpose:

Since November 1988, state law has required that schools receiving state funding to prepare and distribute a SARC. A similar requirement is also contained in the federal Elementary and Secondary Education Act (ESEA). The purpose of the report card is to provide information about each school.

Although there is great variation in the design of school report cards, they generally begin with a profile that provides background information about the school and its students. The profile usually summarizes the school's mission, goals, and accomplishments. State law requires that the SARC contain all of the following:

- Demographic data
- School safety and climate for learning information
- Academic data
- School completion rates
- Class sizes
- Teacher and staff information
- Curriculum and instruction descriptions
- Fiscal and expenditure data

The District utilizes Document Tracking Services (DTS) as our 'creator' of the annual **SARC**. DTS streamlines the way template-based SARC documents. Some of the information in the SARC is downloaded by DTS from the California Department of Education, while other sections require site and district input. The following documents are in 'draft' format, as the District is still awaiting additional data to be released from the CDE. Once this data is released the SARC Form will incorporate the additional data, and the full version the SARC will be published by the February 1st timeline.

Fiscal Impact:

None noted.

Recommendation:

Approve drafts of the SARCs with finalization forthcoming following CDE release and incorporation of additional state data.

Admiral Akers School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Admiral Akers School
Street	Constellation Ave.
City, State, Zip	N.A.S. Lemoore, CA 93245
Phone Number	(559) 998-5707
Principal	Heiko Sweeney
Email Address	hsweeney@central.k12.ca.us
School Website	http://akers.central.k12.ca.us
County-District-School (CDS) Code	16 63883 6010292

2023-24 District Contact Information

District Name	Central Union Elementary School District
Phone Number	(559) 924-3405
Superintendent	Thomas Addington
Email Address	taddingt@central.k12.ca.us
District Website	www.central.k12.ca.us/district

2023-24 School Description and Mission Statement

The purpose of the School Accountability Report Card is to provide parents with information about Akers School's instructional programs, academic achievement, materials and facilities, and staff.

Parents and community play a very important role in our school. Understanding our educational program, student achievement, and curriculum development can assist both our school and the community in ongoing program improvement.

Akers School has a history of successful academic achievement and we will continue to strive to be the best. We have made a commitment to provide the best educational program possible for our students. The excellent quality of our program is a reflection of our highly committed staff. We are dedicated to ensuring that our school provides a welcoming, challenging environment where students are actively involved in learning academics, as well as, positive values. Our teachers, students, parents, staff, and community members are all an integral part of our school's success and by continuing to work together our students will be challenged to reach their maximum potential.

Mission Statement

The faculty and staff at Akers School believe that education is a cooperative effort among home, school, and community. Our goal is to prepare students to become responsible citizens and productive members of society. We believe all children are capable of learning. Akers children will be provided with an environment that is safe, caring, friendly, and educationally inspiring. Our school climate will encourage openness, trust, self-esteem, self-motivation, respect for self and respect for others. It will help children achieve social-emotional, academic, and physical excellence and allow all students the opportunity to succeed.

School Profile

Admiral Akers School is nestled within the Lemoore Naval Air Station and was built in 1963 to service the children of military families. The school acknowledges the importance of a student's academic success and appreciates the importance of a student's social and mental well-being. Teachers, administrators, and staff are all dedicated to providing a warm and challenging learning experience for the children. The diversified population enables the school to embrace many different cultures and strive to create an environment that embraces all. Consistent with Central Union School District's philosophies, "while some would define having a highly diverse population as an obstacle, Akers School thrives on this multiplicity and encourages each student's unique abilities." Akers School is designated as a 2023 California Purple Star School for providing

2023-24 School Description and Mission Statement

outstanding support to military-connected students and their families.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	67
Grade 1	73
Grade 2	68
Grade 3	66
Grade 4	68
Grade 5	55
Grade 6	108
Grade 7	92
Grade 8	94
Total Enrollment	691

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	52.1%
Male	47.9%
American Indian or Alaska Native	0.9%
Asian	0.9%
Black or African American	11.1%
Filipino	4.2%
Hispanic or Latino	28.4%
Native Hawaiian or Pacific Islander	0.1%
Two or More Races	16.2%
White	38.2%
English Learners	2.3%
Foster Youth	0.3%
Socioeconomically Disadvantaged	27.9%
Students with Disabilities	11%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	29.00	83.11	79.00	89.87	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	1.14	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	2.86	1.00	1.14	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.00	2.86	1.90	2.26	12115.80	4.41
Unknown	3.90	11.17	4.90	5.58	18854.30	6.86
Total Teaching Positions	34.90	100.00	87.90	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	31.40	87.50	84.10	89.86	234405.20	84.00
Intern Credential Holders Properly Assigned	1.00	2.78	4.00	4.27	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	2.10	6.00	2.10	2.31	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.00	2.78	1.00	1.07	11953.10	4.28
Unknown	0.30	0.92	2.30	2.49	15831.90	5.67
Total Teaching Positions	35.90	100.00	93.60	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	1.00	2.10
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	1.00	2.10

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	1.00
Local Assignment Options	1.00	0.00
Total Out-of-Field Teachers	1.00	1.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	6.9	6.8
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The state aligns textbooks, frameworks, and instructional materials to meet the California State Standards. Instructional materials for grades K-8 are selected from the state's most recent list of standards-based materials and adopted by the State Board of Education. The District follows the State Board of Education's adoption cycle for core content materials. District textbook review and adoption activities occur the year following the state's adoption. The District's Curriculum Selection Committee, comprised of teacher representatives, narrow the potential selections, followed by review and recommendation from all teaching staff. All textbooks are adopted from the most recent state-approved list. All textbooks are consistent with the content and cycles of the curriculum frameworks, adopted by the SBE. Every student has access to their own textbooks and instructional materials.

On September 11, 2023, the Central Union School District Board of Trustees held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students, including English Learners, in the District. The Board of Trustees adopted Resolution #O-09-11-2023 which certifies, as required by Education Code section 60119, that (1) each pupil has a textbook or instructional materials, or both, to use in class and to take home, (2) sufficient textbooks and instructional materials were provided to each student, including English Learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum.

Year and month in which the data were collected

Sept 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Wonders - Macmillan/McGraw Hill (TK-5th) - 2016 Collections - Houghton Mifflin (6th-8th) - 2016	Yes	0
Mathematics	My Math - McGraw Hill (TK-5th) - 2014 Course 1, 2, & 3 - McGraw Hill (6th - 8th)	Yes	0
Science	Inspire Science- McGraw Hill (TK-5th) - 2020 Amplify Science - UC Berkeley-Lawrence Hall of Science (6th-8th) - 2020	Yes	0
History-Social Science	My World - Pearson (TK-5th) - 2018 World History - National Geographic (6th-7th) - 2018 US History - National Geographic (8th) - 2018	Yes	0
Health	Embedded in science curriculum		

School Facility Conditions and Planned Improvements

School Facilities

Akers School provides a safe, clean environment for learning through proper facilities maintenance and campus supervision. Ongoing maintenance ensures school facilities are kept safe and in good working condition and continue to provide adequate space for students and staff.

Campus Maintenance Site custodial staff and the District's maintenance department work together to ensure playgrounds, classrooms, and campus grounds are well-maintained and kept very clean, safe and functioning for students, staff, visitors and community organizations that frequently use the campus facilities. One full-time day custodian and a team of evening custodians are assigned to Akers School and work closely with the principal for routine maintenance, daily custodial duties, and special events. The principal and day custodian communicate daily regarding school facilities and maintenance issues.

The custodian inspects facilities every day for safety hazards or other conditions that need attention prior to students and staff entering school grounds. During the school day, all staff members survey grounds as a part of their daily routines to keep facilities safe and secure. The custodian performs routine room-by-room inspections to identify conditions that require correction. Any graffiti or signs of vandalism are removed prior to students

Year and month of the most recent FIT report

August 2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	56		47		47	
Mathematics (grades 3-8 and 11)	48		40		33	

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	44.79		30.59		29.47	

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100
Grade 7	97.8	98.9	98.9	100	100

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

At Akers School, parents are encouraged to become active members of the school's learning community and assist in its goal to develop independent lifelong learners. Parents are encouraged to participate in Leadership opportunities such as School Site Council, English Learner Advisory Council, District Advisory Council, District English Learner Advisory Council, and Parent Club. In addition there are several avenues for parents to provide site input. These include, but are not limited too, volunteering, school climate surveys, community collaboration opportunities, military connected partnerships, and parent education nights.

Additional parental involvement information can be found in the parent involvement plan listed on the Akers school website.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.24	2.55		0.30	3.50		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

2023-24 School Safety Plan

The Comprehensive School Site Safety Plan was developed for Central School in collaboration with local agencies and District administration to fulfill Senate Bill 187 requirements. Components of this plan include child abuse reporting procedures, teacher notification of dangerous pupil procedures, disaster response procedures, procedures for safe arrival and department from school, sexual harassment policy, dress code policy, and bully prevention policy. The most current school site safety plan was reviewed, updated, and shared with school staff in August, 2023 at staff, instructional aides and plant meetings. Components of the safety plan are regularly reviewed at weekly plant meetings, instructional aide meetings, faculty meetings, and School Site Council meetings. An updated copy of the school site safety plan is available to the public at the Central Union School District office and the school site. In addition, exercises or drills (i.e. monthly fire drills, lockdown/intruder on campus drills, earthquake drills, medical lockdown, missing child protocols, etc.) are also reviewed and held during the school year.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	20	3	1	
1	19	4		
2	19	1	3	
3	17	1	2	
4	24		3	
5	26		2	
6	32	1	24	1

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	23		4	
1	18	4		
2	17	4		
3	24		3	
4	30		7	
5	21	1	12	
6	25	5	20	1

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
-------------	--------------------	--------------------------------------	---------------------------------------	-------------------------------------

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$14138	\$669	\$13469	\$97281
District	N/A	N/A	\$14445	\$97605
Percent Difference - School Site and District	N/A	N/A	-7.0	-0.3
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	55.6	9.7

Fiscal Year 2022-23 Types of Services Funded

The Central Union School District Student Conduct Code, which is sent home with each student at the beginning of the school year, outlines expected student behavior and the consequences for inappropriate behavior. Akers School's code of conduct and school rules are in alignment with District policies and outlined in the student handbook. During the first week of school, behavior expectations and discipline policies are verbally shared with students at schoolwide assemblies. Teachers review individual classroom rules and expectations with students during the first few days of school. Throughout the year, school rules and policies are communicated as necessary on the school's website, in the school's monthly newsletter, and in personal emails to parents/guardians of students. The Student Conduct Code and student handbook are available on the District's website.

Peer mediators, Ambassadors for New Students, Safe School personnel, the sheriff, and school psychologist work in close collaboration with teaching staff and parents as an early intervention strategy in minimizing poor behavior patterns. A Districtwide Safe School campaign encourages students to notify school or District personnel of any instances of bullying, harassment, discrimination, vandalism, drug abuse, and other destructive behaviors. Students and parents may submit anonymous letters/ notifications through the District's home page at www.central.k12.ca.us.

Extracurricular & Enrichment Activities - Students are encouraged to participate in the school's additional academic and extracurricular activities. Extracurricular activities, clubs, and enrichment programs include:

- Accelerated Reader Program
- Akers Ambassadors
- Anchored for Life
- Band
- California Junior Scholastic Federation
- Chess Team
- College Awareness Night (College professors, professional athletes & guest speakers), 7th graders go to UC Berkley for field trip.
- Cross-age Peer Tutoring
- Exhibitions
- Jazz Bands (Gr. 6-8) - 6 Time State Champions
- Peer Academic Coaches (Gr. 6-8)
- Peer Mediation (student-to-student)
- Polar Express Night
- Poster Contests
- Reading Team
- SAS (Strategies for Academic Success)
- School Dances (Gr. 4-8)
- Spring Fine Arts Festival
- Student Council
- Young Master's Art Contest (Gr. K-8)

The school's athletic programs promote individual and team-oriented achievement through school-sponsored teams and intramural sports programs where teams compete against other schools in their league/area.

- Basketball (Gr. 6-8)
- Cross Country (Gr. 3-8)
- Flag Football (Gr. 6-8)
- Girls' Volleyball (Gr. 6-8)
- Golf (Gr. 6-8)
- Track (Gr. 3-8)

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$58,024	\$54,046
Mid-Range Teacher Salary	\$90,901	\$84,515
Highest Teacher Salary	\$114,379	\$110,867
Average Principal Salary (Elementary)	\$136,622	\$136,841
Average Principal Salary (Middle)	N/A	\$141,477
Average Principal Salary (High)	N/A	\$137,985
Superintendent Salary	\$204,385	\$217,473
Percent of Budget for Teacher Salaries	34.43%	32.43%
Percent of Budget for Administrative Salaries	5.52%	5.62%

Professional Development

Central Union School District combines efforts to provide training and curriculum development based on the California Standards which are aligned to the content of the curriculum frameworks for grades transitional kindergarten through eight. Teachers within the District align classroom curriculum to ensure that all students either meet or exceed state proficiency levels.

CUSD Vision focuses on “empowering every student to excel to their highest potential.” We seek “to be an exemplary learning community,” as stated in our mission. With this in mind, the District’s Professional Development Plan continues to focus on the Professional Learning Communities (PLC). Grade Level Teams have worked to identify Essential Standards Districtwide to ensure that all students are achieving.

The Multi-Tiered System of Support (MTSS) framework is leveraged to focus on the academic, social-Emotional and behavioral needs of students. District counselors and psychologists continue to provide certificated staff with Best Practices for Building Relationships including strategies to address any barriers. Incorporating social emotional learning (SEL) strategies from Dr. Hood, Professional Development (PD) provided during the 2021-2022 school year.

Central Union School District Professional Learning focused on literacy and developing skilled readers.

Dr. Nancy Akhavan and her team provided various PD opportunities for all teachers, and all administrators.

The PD focused on improving literacy achievement for all students. Instructional strategies supporting a comprehensive reading program leveraging Scarborough’s Reading Rope and the LIT Six: Phonemic Awareness and Word Work, Writing, Language, Read Aloud, Shared Reading, Small group instruction and independent reading, with oral language development at the center of all these six areas. Teachers worked on the Lit Six and literacy. Elementary focused on Phonemic Awareness, Phonics and Small Group Instruction for Differentiation to ensure students grow in reading ability. Middle school worked on effective literacy strategies in ELA and adding literacy strategies to content area work. Math teachers worked on aligning math teaching to focused lessons where students worked on mathematical practices.

Each grade span K-2, 3-5 and 6-8, received tailored PD in teaching to the standards, while differentiating instruction. PD with admin discussed schedules and calibrated expectations.

District-Wide: every site conducted academic classroom walkthroughs, and committed to “look fors” supporting ongoing continuous improvement.

K-2, 3-5, and special education teachers learned about and implemented Lit Six pedagogy in relation to Scarborough’s Reading Rope, using McGraw-Hill Wonders, Board adopted curriculum.

Teachers in grades 6-8 Math reviewed Math strategies, how to teach project based learning in mathematics.

Professional Development

During the non-student day, the AM session focused on Data Driven PLC work using the DuFours rubric to help teachers provide student support based on data, while the PM session focused on Taking Thinking Maps to enhance writing skills. K-2 teachers committed to Coaching Support in data driven small group instruction.

English Language Development

A KCOE Consultant provided onsite ELD coaching and training. Professional Learning was differentiated based on need and focused on both Designated and Integrated ELD.

Reading Mastery (K-2)

Instructional Aides and Classroom Teachers were provided training in implementation of the Reading Mastery program. This professional learning focused on the design, delivery, and documentation of student progress and mastery within Reading Mastery. Participants actively engage in practicing sounds, signals, and scripts.

New Teachers

New Teachers participated in a New Teacher Kick Off professional development days. The days included clarity about key initiatives in the District, Multi-Tiered Systems of Support (MTSS) and Professional Learning Communities (PLC). The Cycle of Continuous Improvement (CCI) was provided. Teachers received professional learning on curriculum and Assessments, Overviews of Thinking Maps and Step Up to Writing. Technology professional learning included Instructional Apps, PowerSchool, Illuminate, and more. The days wrapped up with training on Special Education processes and Number Talks.

iReady

Central Union School District utilizes iReady as the district-wide diagnostic tool to measure growth in English Language Arts and Mathematics. iReady is administered three times during the course of the school year in grades kindergarten through eighth grade. During the 2022-2023 school year, 4 diagnostic windows were held. All teachers received two sessions of professional learning with an iReady trainer.

Student data is reviewed at the district level with community stakeholders as well as with site leadership. In turn, site leaders lead discussions at their schools with grade level teams to ensure students are receiving small group intervention and embedded time to work on their individual iReady paths during the school day.

Newly credentialed and/or beginning teachers receive training on assessment, individualized support, integration of instructional technology, and advanced content from the California Teacher Induction Program which is the preferred pathway to a California Professional (Clear) Teaching Credential. The Teacher Induction Program is co-administered by the California Department of Education (CDE) and the California Commission on Teacher Credentialing (CCTC). The Teacher Induction Task Force and State Leadership Team provide support and technical assistance to local Teacher Induction Program leaders. The Teacher Induction program provides standards-based, individualized advice and assistance that combines the application of theory learned in the preliminary teacher preparation program with mentor-based support and formative assessment feedback.

As we plan for the future of our District, continuing to build our capacity in the PLC Process so we can ensure all students “excel to their highest potential” and a comprehensive MTSS for academics, social-emotional and behavioral will continue to be a primary focus.

Sites also differentiate for staff based on the needs of their site, providing training through Staff Meetings, Instructional Aides Meetings and additional site professional development including such topics as:

- Math Model & Coaching
- English Language Development
- Collaboration
- Reading Mastery Training
- Writing Across the Curriculum
- Academic Walks
- Tech Talks

Site-based professional development activities are identified by the school leadership team based upon analysis of student performance data and parent survey results. Akers School’s certificated staff attend workshops and training events provided by the District, other school districts, county offices of education, and professional organizations. Subsequently, during weekly

Professional Development

grade level collaboration time and common prep periods, teachers share knowledge and strategies acquired from district-sponsored workshops and external resources. Teaching staff emphasized training and collaboration on the following:

- Amplify Training (Science Curriculum)
- Classroom Discipline Training
- ExCEL (Explicit Direct Instruction)
- Next Generation Science Standards (NGSS)

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	3	21	18

Central Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Central Elementary School
Street	15783 18th Avenue
City, State, Zip	Lemoore, CA 93245
Phone Number	(559) 924-7797
Principal	Anne Gonzales
Email Address	agonzale@central.k12.ca.us
School Website	http://central.central.k12.ca.us
County-District-School (CDS) Code	16-63883-6010300

2023-24 District Contact Information

District Name	Central Elementary School District
Phone Number	(559) 924-3405
Superintendent	Thomas Addington
Email Address	taddingt@central.k12.ca.us
District Website	www.central.k12.ca.us/district

2023-24 School Description and Mission Statement

The Central school staff believe in making learning a positive and rewarding experience in our children's lives, both academically and in their social-emotional development. At Central, all staff are committed to creating a safe and supportive learning environment. Staff create this environment by modeling and sharing school wide expectations. Our motto: "The WOLF Way, Welcoming Opportunities for Learning and Friendships, emphasize safety, responsibility, and respectful behavior for all.

The Central staff is child-centered focused and recognizes every student has individual needs. At Central, we explore and pursue multiple pathways for student engagement and enthusiasm for learning. The use of technology and ease of access through equipment and applications, for example, helps our students participate in lessons that are interactive, collaborative, and assist in learning about the changing world around them. As educators, we all strive to make school an enjoyable place and promote the important message of daily attendance to our students and families as being a vital key to student learning and achievement. Central staff venture in fostering positive character and celebrate diversity and school pride amongst the student body. Most of all, the entire staff appreciate the wonderful ties to a community and Central family network that is exceptionally devoted and supportive of our students.

At Central we believe that students achieve their full potential when there is partnership between the home and school. We understand that parents and the community expect us to provide a safe and clean learning environment, as well as a quality education. The Central staff believes that concerned and involved parents are the most important factor for developing academic success for our students. We make keeping parents informed of their child's school progress throughout the year a major priority. If you would like further information on how to get involved in your child's classroom or volunteer at Central, please call the school office at (559) 924-7797.

Mission Statement

Our mission at Central Union Elementary School is to provide a safe school environment, build positive character, celebrate diversity, and support academic excellence. Central School staff is committed to building and strengthening family and community partnerships for the purpose of student success and enabling students to function as productive and successful citizens in a changing society.

School Profile

Central School, located in Lemoore, takes pride in its diverse student population comprised of grades kindergarten through eight. Students are encouraged to meet the challenges of the present in order to succeed in the future. The cooperative efforts that are exemplified by the staff, students, parents, and community help to ensure the best possible learning environment for the students at Central School. Students are encouraged to reach their highest potential and present themselves in a positive manner.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	23
Grade 1	25
Grade 2	26
Grade 3	36
Grade 4	26
Grade 5	29
Grade 6	29
Grade 7	31
Grade 8	25
Total Enrollment	250

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	42.4%
Male	57.6%
American Indian or Alaska Native	25.6%
Black or African American	0.4%
Hispanic or Latino	60%
Two or More Races	8%
White	6%
English Learners	9.2%
Foster Youth	2.8%
Homeless	0.4%
Migrant	1.2%
Socioeconomically Disadvantaged	61.2%
Students with Disabilities	11.6%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	13.00	100.00	79.00	89.87	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	1.14	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	1.00	1.14	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.90	2.26	12115.80	4.41
Unknown	0.00	0.00	4.90	5.58	18854.30	6.86
Total Teaching Positions	13.00	100.00	87.90	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	12.90	86.66	84.10	89.86	234405.20	84.00
Intern Credential Holders Properly Assigned	1.00	6.67	4.00	4.27	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	2.10	2.31	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.00	1.07	11953.10	4.28
Unknown	1.00	6.67	2.30	2.49	15831.90	5.67
Total Teaching Positions	14.90	100.00	93.60	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The state aligns textbooks, frameworks, and instructional materials to meet the California State Standards. Instructional materials for grades K-8 are selected from the state's most recent list of standards-based materials and adopted by the State Board of Education. The District follows the State Board of Education's adoption cycle for core content materials. District textbook review and adoption activities occur the year following the state's adoption. The District's Curriculum Selection Committee, comprised of teacher representatives, narrow the potential selections, followed by review and recommendation from all teaching staff. All textbooks are adopted from the most recent state-approved list. All textbooks are consistent with the content and cycles of the curriculum frameworks, adopted by the SBE. Every student has access to their own textbooks and instructional materials.

On September 11, 2023, the Central Union School District Board of Trustees held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students, including English Learners, in the District. The Board of Trustees adopted Resolution #O-09-11-2023 which certifies, as required by Education Code section 60119, that (1) each pupil has a textbook or instructional materials, or both, to use in class and to take home, (2) sufficient textbooks and instructional materials were provided to each student, including English Learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum.

Year and month in which the data were collected

September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Wonders - Macmillan/McGraw Hill (TK-5th) - 2016 Collections - Houghton Mifflin (6th-8th) - 2016	Yes	0
Mathematics	My Math - McGraw Hill (TK-5th) - 2014 Course 1, 2, & 3 - McGraw Hill (6th - 8th)	Yes	0
Science	Inspire Science- McGraw Hill (TK-5th) - 2020 Amplify Science - UC Berkeley-Lawrence Hall of Science (6th-8th) - 2020	Yes	0
History-Social Science	My World - Pearson (TK-5th) - 2018 World History - National Geographic (6th-7th) - 2018 US History - National Geographic (8th) - 2018	Yes	0
Health	Embedded in science curriculum		

School Facility Conditions and Planned Improvements

Central School works closely with the District's maintenance department for larger projects that may require third party contractors, routine facilities maintenance projects, special projects, and school inspections. The most recent facilities inspection at Central School was conducted during the month of August (2023). Central School provides a safe, clean environment for learning through proper facilities maintenance and campus supervision. Ongoing maintenance ensures school facilities are kept safe and in good working condition and continue to provide adequate space for students and staff.

Campus Maintenance Site custodial staff and the District's maintenance department work together to ensure playgrounds, classrooms, and campus grounds are well-maintained and kept very clean, safe and functioning for students, staff, visitors and community organizations that frequently use the campus facilities. One full-time day custodian and a team of evening custodians are assigned to the school and work closely with the principal for routine maintenance, daily custodial duties, and special events. The evening team of custodians is responsible for daily cleaning of both Central School and Stratford School. The principal and day custodian communicate daily regarding school facilities and maintenance issues.

The custodian inspects facilities every day for safety hazards or other conditions that need attention prior to students and staff entering school grounds. During the school day, all staff members survey grounds as a part of their daily routines to keep facilities safe and secure. The custodian performs routine room-by-room inspections to identify conditions that require correction. Any graffiti or signs of vandalism are removed prior to students

Year and month of the most recent FIT report

August 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	24		47		47	
Mathematics (grades 3-8 and 11)	15		40		33	

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	9.09		30.59		29.47	

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	96.3	93	96.3	100	96.3
Grade 7	96.6	100	100	100	100

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

The parents of Central School students support their children, the school, and the community by helping their children at home with their school work, providing a caring environment, and by attending conferences, programs, and athletic/ academic events. In addition to these demands, parents and family members work hard at preparing our students for learning by ensuring students are at school on time and ready to learn.

Parents are encouraged to participate in decision-making committees such as the School Site Council (SSC), District Advisory Council (DAC), District English Learner Advisory Council (DELAC), and Indian Education Committee (IEC). The Parent-Teacher Club assists the overall instructional program by providing funds to support activities such as field trips, assemblies, uniforms, playground equipment, and other items that may benefit students experience beyond the classroom.

School-to-home communication regarding school activities, special events, and student progress is achieved through multiple resources and is provided in both English and Spanish. Parent Square an internet-based telephone messaging system used to quickly forward important messages (in English and Spanish) from school staff to each student's home. Flyers are occasionally distributed regarding special events or announcements.

Progress reports for at-risk students in grades K-8 are sent via Parent Square and mailed to students' homes mid-trimester. At the end of each trimester, report cards for grades 4-8 are also sent via Parent Square and mailed to students' homes. Report cards for grades K-3 are sent home with students. All progress reports and final trimester report cards are sent to the Santa Rosa Rancheria Education Department for those students that are tracked through the program. Periodically when necessary, teachers may prepare informal progress reports on student performance for parent review.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	8.78		0.30	3.50		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

2023-24 School Safety Plan

The Comprehensive School Site Safety Plan was developed for Central School in collaboration with local agencies and District administration to fulfill Senate Bill 187 requirements. Components of this plan include child abuse reporting procedures, teacher notification of dangerous pupil procedures, disaster response procedures, procedures for safe arrival and department from school, sexual harassment policy, dress code policy, and bully prevention policy. The most current school site safety plan was reviewed, updated, and shared with school staff at the beginning of school (August 14/15, 2023). It has also been reviewed in instructional aides plant, staff and School Site Council meetings held throughout the school year. Components and activities related to drills/exercises of the safety plan are regularly reviewed at weekly plant meetings, instructional aide meetings and faculty meetings. An updated copy of the school site safety plan is available to the public at the Central Union School District office and the school site. The safety plan has also in regular review with the School Resource Officer and has been reviewed by the Kings County Fire Department - Fire Marshall November 2023.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	22		1	
1	24		1	
2	24		1	
3	17	2		
4	29		1	
5	20	2		
6	28		2	

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	20	1		
1	22		1	
2	15	1	1	
3	13	2		
4	14	5		
5	21	1	2	
6	12	5		
Other	8	2		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
-------------	--------------------	--------------------------------------	---------------------------------------	-------------------------------------

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	16591	\$ 1323	\$ 15278	\$87417
District	N/A	N/A	\$13801	\$97605
Percent Difference - School Site and District	N/A	N/A	-200.0	-11.0
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	-200.0	-1.0

Fiscal Year 2022-23 Types of Services Funded

In addition to general fund state funding, Central Union School District receives state and federal categorical funding for special programs. The District received federal, state, and local aid for the following categorical, special education, and support programs:

- American Indian Early Childhood Education
- California Clean Energy Jobs Act
- Education Protection Account
- Indian Education
- Lottery: Instructional Materials
- Medi-cal Billing Option
- Other Federal Funds
- Other Local: Locally Defined
- Special Education
- State Lottery
- Teacher Recruitment/Incentives
- Title I, II, III

Throughout the year, students who achieve academic goals are recognized at trimester presentations. Each grade level determines the method to recognize and distribute awards. Awards include Student of the Month, A and B Honor Roll, Principal's List, Perfect and Outstanding Attendance Awards, Character Counts, Service Learning and Accelerated Reader awards. At the end of the year, Attendance Awards, and Physical Fitness Awards are presented to qualifying students.

Students are encouraged to participate in the school's enrichment and extracurricular activities that promote positive attitudes and encourage achievement. Extracurricular and enrichment programs include:

- ASES Extended Day Program (Gr. K-3)
- Honor Trip (Gr. 6-8)
- Student Leadership/Service Learning

The school's athletic programs promote individual and team-oriented achievement through school-sponsored teams and intramural sports programs. Intramural sports are a component of the physical education curriculum.

- Basketball (Gr. 6-8)
- Flag Football (Gr. 6-8)
- Track (Gr. 6-8)
- Volleyball (Gr. 6-8)

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$58,024	\$54,046
Mid-Range Teacher Salary	\$90,901	\$84,515
Highest Teacher Salary	\$114,379	\$110,867
Average Principal Salary (Elementary)	\$136,622	\$136,841
Average Principal Salary (Middle)	N/A	\$141,477
Average Principal Salary (High)	N/A	\$137,985
Superintendent Salary	\$204,385	\$217,473
Percent of Budget for Teacher Salaries	34.43%	32.43%
Percent of Budget for Administrative Salaries	5.52%	5.62%

Professional Development

Central Union School District combines efforts to provide training and curriculum development based on the California Standards which are aligned to the content of the curriculum frameworks for grades transitional kindergarten through eight. Teachers within the District align classroom curriculum to ensure that all students either meet or exceed state proficiency levels.

CUSD Vision focuses on “empowering every student to excel to their highest potential.” We seek “to be an exemplary learning community,” as stated in our mission. With this in mind, the District’s Professional Development Plan continues to focus on the Professional Learning Communities (PLC). Grade Level Teams have worked to identify Essential Standards Districtwide to ensure that all students are achieving.

The Multi-Tiered System of Support (MTSS) framework is leveraged to focus on the academic, social-Emotional and behavioral needs of students. District counselors and psychologists continue to provide certificated staff with Best Practices for Building Relationships including strategies to address any barriers. Incorporating social emotional learning (SEL) strategies from Dr. Hood, professional development provided during the 2021-2022 school year.

Central Union School District Professional Learning focused on literacy and developing skilled readers.

Dr. Nancy Akhavan and her team provided various PD opportunities for all teachers, and all administrators.

The PD focused on improving literacy achievement for all students. Instructional strategies supporting a comprehensive reading program leveraging Scarborough’s Reading Rope and the LIT Six: Phonemic Awareness and Word Work, Writing, Language, Read Aloud, Shared Reading, Small group instruction and independent reading, with oral language development at the center of all these six areas. Teachers worked on the Lit Six and literacy. Elementary focused on Phonemic Awareness, Phonics and Small Group Instruction for Differentiation to ensure students grow in reading ability. Middle school worked on effective literacy strategies in ELA and adding literacy strategies to content area work. Math teachers worked on aligning math teaching to focused lessons where students worked on mathematical practices.

Each grade span K-2, 3-5 and 6-8, received tailored PD in teaching to the standards, while differentiating instruction. PD with admin discussed schedules and calibrated expectations.

District-Wide: every site conducted academic classroom walkthroughs, and committed to “look fors” supporting ongoing continuous improvement.

K-2, 3-5, and special education teachers learned about and implemented Lit Six pedagogy in relation to Scarborough’s Reading Rope, using McGraw-Hill Wonders, Board adopted curriculum.

During the non-student day, the AM session focused on Data Driven PLC work using the DuFours rubric to help teachers provide student support based on data, while the PM session focused on Taking Thinking Maps to enhance writing skills.

Professional Development

K-2 teachers committed to Coaching Support in data driven small group instruction.

English Language Development

A KCOE Consultant provided onsite ELD coaching and training. Professional Learning was differentiated based on need and focused on both Designated and Integrated ELD.

Reading Mastery (K-2)

Instructional Aides and Classroom Teachers were provided training in implementation of the Reading Mastery program. This professional learning focused on the design, delivery, and documentation of student progress and mastery within Reading Mastery. Participants actively engage in practicing sounds, signals, and scripts.

New Teachers

New Teachers participated in a New Teacher Kick Off professional learning days. The days included clarity about key initiatives in the District, Multi-Tiered Systems of Support (MTSS) and Professional Learning Communities (PLC). The Cycle of Continuous Improvement (CCI) was provided. Teachers received professional learning on curriculum and Assessments, Overviews of Thinking Maps and Step Up to Writing. Technology professional learning included Instructional Apps, PowerSchool, Illuminate, and more. The days wrapped up with training on Special Education processes and Number Talks.

iReady

Central Union School District utilizes iReady as the district wide diagnostic tool to measure growth in English Language Arts and Mathematics. iReady is administered three times during the course of the school year in grades kindergarten through eighth grade. During the 2022-2023 school year, 4 diagnostic windows were held. All teachers received two sessions of professional learning with an iReady trainer.

Student data is reviewed at the district level with community stakeholders as well as with site leadership. In turn, site leaders lead discussions at their schools with grade level teams to ensure students are receiving small group intervention and embedded time to work on their individual iReady paths during the school day.

Newly credentialed and/or beginning teachers receive training on assessment, individualized support, integration of instructional technology, and advanced content from the California Teacher Induction Program which is the preferred pathway to a California Professional (Clear) Teaching Credential. The Teacher Induction Program is co-administered by the California Department of Education (CDE) and the California Commission on Teacher Credentialing (CCTC). The Teacher Induction Task Force and State Leadership Team provide support and technical assistance to local Teacher Induction Program leaders. The Teacher Induction program provides standards-based, individualized advice and assistance that combines the application of theory learned in the preliminary teacher preparation program with mentor-based support and formative assessment feedback.

As we plan for the future of our District, continuing to build our capacity in the PLC Process so we can ensure all students “excel to their highest potential” and a comprehensive MTSS for academics, social-emotional and behavioral will continue to be a primary focus.

Sites also differentiate for staff based on the needs of their site, providing training through Staff Meetings, Instructional Aides Meetings and additional site professional development including such topics as:

- Math Model & Coaching
- English Language Development
- Collaboration
- Reading Mastery Training
- Academic Walks
- Tech Talks

Central School’s individual training efforts and professional development focused on the following:

- California Standards-English Language Arts (Wonders Adoption K-5th)
- Instructional Strategies
- Math Coaching and Training with TCOE
- Peer Observations
- Professional Learning Communities
- Pre-K through-3rd Grade Coherence Collaboration (P3CC)
- Rigor & Relevance (Focused on Deeper Knowledge of Understanding)
- Student Engagement Strategies

Professional Development

- Strategic Intervention Planning
 - Trauma-Informed Training for School-Wide Personnel
- * Academic Walk Throughs

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	2	21	15

R. J. Neutra Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	R. J. Neutra Elementary School
Street	Community Center Drive, Bldg. #967
City, State, Zip	NAS Lemoore, CA 93245
Phone Number	(559) 998-6823
Principal	Elizabeth Alvarado
Email Address	ealvarad@central.k12.ca.us
School Website	http://neutra.central.k12.ca.us
County-District-School (CDS) Code	16-63883-6010318

2023-24 District Contact Information

District Name	Central Union Elementary School District
Phone Number	(559) 924-3405
Superintendent	Thomas Addington
Email Address	taddingt@central.k12.ca.us
District Website	www.central.k12.ca.us/district

2023-24 School Description and Mission Statement

Welcome to R.J. Neutra's Annual School Accountability Report Card. The purpose of the School Accountability Report Card is to provide parents with information about the school's instructional programs, academic achievement, materials and facilities, and the staff.

R.J. Neutra School is surrounded by endless acres of field crops and military operations on the Lemoore Naval Air Station. Many are amazed that the school was designed in 1929 and built in 1960 because of its modern look and appeal. R.J. Neutra School strives to provide a warm and safe learning environment. For all students enrolled, the school's top priority is to foster intellectual, emotional, social, ethical, and physical health.

It is the belief of R.J. Neutra School that students can and will excel in an environment that is tailored to their evolving needs and conducive to all facets of the learning process. It is due to this belief that we have been able to successfully develop a comprehensive educational system that celebrates and promotes ethnic and cultural diversity, individuality, and emotional, intellectual, and social eminence.

At R.J. Neutra School, we have made a commitment to provide the best educational program possible for our students. The excellent quality of our program is a reflection of our highly committed staff.

We renew our commitment yearly in hopes that together, we will continue to improve our effectiveness in edifying today's students, preparing them to become productive citizens of tomorrow. It is in light of this fact, that we welcome any suggestions, ideas, or comments you may have. Parents can contact us at 559-998-6823 or through our home page address: www.central.k12.ca.us/neutra.

Mission Statement

The R.J. Neutra staff, in partnership with parents, will work toward effectively preparing our children to live in the world as it will exist in the future. We believe that much of the work our children will do in the twenty-first century is not yet determined. We strive, therefore, to prepare children to be lifelong learners, to think critically, to be problem solvers, and to learn from past experiences.

The staff and parents envision R.J. Neutra School as a place of growth for the total child: intellectual, emotional, social, ethical,

2023-24 School Description and Mission Statement

and physical. Our school is where individual needs are recognized so that every student may experience success within an atmosphere of warmth, mutual respect, and caring. We monitor, adjust, and thus increase student achievement.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	126
Grade 1	72
Grade 2	60
Grade 3	59
Grade 4	59
Grade 5	62
Total Enrollment	438

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	51.4%
Male	48.6%
Asian	2.3%
Black or African American	7.1%
Filipino	3.9%
Hispanic or Latino	27.9%
Native Hawaiian or Pacific Islander	0.7%
Two or More Races	13.9%
White	44.3%
English Learners	1.8%
Socioeconomically Disadvantaged	36.3%
Students with Disabilities	13.2%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	23.00	92.00	79.00	89.87	228366.10	83.12
Intern Credential Holders Properly Assigned	1.00	4.00	1.00	1.14	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	1.00	1.14	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.90	2.26	12115.80	4.41
Unknown	1.00	4.00	4.90	5.58	18854.30	6.86
Total Teaching Positions	25.00	100.00	87.90	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	24.00	88.89	84.10	89.86	234405.20	84.00
Intern Credential Holders Properly Assigned	2.00	7.41	4.00	4.27	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	2.10	2.31	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.00	1.07	11953.10	4.28
Unknown	1.00	3.70	2.30	2.49	15831.90	5.67
Total Teaching Positions	27.00	100.00	93.60	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The state aligns textbooks, frameworks, and instructional materials to meet the California State Standards. Instructional materials for grades K-8 are selected from the state's most recent list of standards-based materials and adopted by the State Board of Education. The District follows the State Board of Education's adoption cycle for core content materials. District textbook review and adoption activities occur the year following the state's adoption. The District's Curriculum Selection Committee, comprised of teacher representatives, narrow the potential selections, followed by review and recommendation from all teaching staff. All textbooks are adopted from the most recent state-approved list. All textbooks are consistent with the content and cycles of the curriculum frameworks, adopted by the SBE. Every student has access to their own textbooks and instructional materials.

On September 11, 2023, the Central Union School District Board of Trustees held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students, including English Learners, in the District. The Board of Trustees adopted Resolution #O-09-11-2023 which certifies, as required by Education Code section 60119, that (1) each pupil has a textbook or instructional materials, or both, to use in class and to take home, (2) sufficient textbooks and instructional materials were provided to each student, including English Learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum.

Year and month in which the data were collected

Sept 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Wonders - Macmillan/McGraw Hill (TK-5th) - 2016 Collections - Houghton Mifflin (6th-8th) - 2016	Yes	0
Mathematics	My Math - McGraw Hill (TK-5th) - 2014 Course 1, 2, & 3 - McGraw Hill (6th - 8th)	Yes	0
Science	Inspire Science- McGraw Hill (TK-5th) - 2020 Amplify Science - UC Berkeley-Lawrence Hall of Science (6th-8th) - 2020	Yes	0
History-Social Science	My World - Pearson (TK-5th) - 2018 World History - National Geographic (6th-7th) - 2018 US History - National Geographic (8th) - 2018	Yes	0
Health	Embedded in science curriculum		

School Facility Conditions and Planned Improvements

Campus Maintenance Site custodial staff and the District's maintenance department work together to ensure playgrounds, classrooms, and campus grounds are well-maintained and kept very clean, safe and functioning for students, staff, visitors and community organizations that frequently use the campus facilities. One full-time day custodian and a team of evening custodians are assigned to Neutra School and work closely with the principal for routine maintenance, daily custodial duties, and special events. The principal and day custodian communicate daily regarding school facilities and maintenance issues.

R.J. Neutra School works closely with the District's maintenance department for larger projects that may require third-party contractors, routine facilities maintenance projects, special projects, and school inspections.

Central Union School District allocates deferred maintenance money to fund the repairs or replacement of existing school building components which typically include projects such as roofing, plumbing, heating, air conditioning, electrical systems, interior/ exterior painting, and flooring systems.

Recent Campus Improvements:

* The District was successful in a pursuit of a fully funded construction program, which yielded close to \$3.4 Million in state aid for the construction of four (4) new Kindergarten classrooms. These classrooms were constructed during the 2020-21 school year, and opened for instructional use in August 2021. The District eliminated three (3) portable classrooms that had housed the kindergarten programs. A new kindergarten playground was also a component of this project.

* The RJ Neutra campus is slated for comprehensive modernization and new construction under the Federal Program of Public Schools on Military Installations. This project is in the formative stages during the current school year (2023-24), and will commence over the coming years to provide a full campus update for the NASL community.

Year and month of the most recent FIT report

August 2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	70		47		47	
Mathematics (grades 3-8 and 11)	72		40		33	

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	43.48		30.59		29.47	

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

The community, parents, and school staff all play vital roles in every child's education and success. Educational research suggests that the single most important element to assure a child's success in school is a parent who stays involved in a child's education.

At R.J. Neutra School, parents are encouraged to become active members of the school's learning community and assist in its goal to develop independent, self-reliant, lifelong learners. Parents are encouraged to participate in the School Site Council, District Advisory Council, and a variety of on-campus activities such as the mileage club, color run, spirit assemblies, etc.

The School Site Council for R.J. Neutra School is a governing body comprised of elected parents and school staff members. Council members are responsible for providing input into the development of the school plan. The School Advisory Council may and has elected to relinquish its duties to the School Site Council.

School Communications - Communication from school to the home regarding school events, activities, and student progress is facilitated by school administrators and classroom teachers. A weekly newsletter is sent home virtually via Parent Square and includes current school news, a calendar of events, and other announcements as necessary. ParentSquare, an Internet-based telephone messaging system, is used to quickly forward important messages from school staff to each student's home.

The school's digital sign is updated weekly with important news. Teachers send home weekly classroom updates. After-school activity schedules are distributed regularly, and a digital weekly newsletter is sent out via Parent Square.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.71	3.24		0.30	3.50		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

2023-24 School Safety Plan

The Comprehensive School Site Safety Plan was developed for R. J. Neutra Elementary School in collaboration with local agencies and District administration to fulfill Senate Bill 187 requirements. Components of this plan include child abuse reporting procedures, teacher notification of dangerous pupil procedures, disaster response procedures, procedures for safe arrival and departure from school, sexual harassment policy, dress code policy, and bullying prevention policy. The most current school site safety plan is reviewed annually, and any changes or modifications are presented to the School Board by March. Annually, the plan is also reviewed, discussed and shared with School Site Council (SSC), local law enforcement agencies, student leadership, and school staff.

Components of the safety plan are regularly reviewed at weekly plant meetings, instructional aide trainings, and teacher meetings. In addition, exercises or drills (i.e., monthly fire drills, lockdown/intruder on campus drills, earthquake drills, medical lockdown, missing child protocols, etc.) are reviewed and practiced monthly during the school year with students and staff.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	17	5		
1	20	3	1	
2	18	4		
3	21	1	3	
4	23		3	
5	24		3	
Other	13	2		

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	18	3	1	
1	18	3		
2	20	3	1	
3	18	4		
4	21	4	8	
5	18	12		
Other	16	2	2	

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$15,538	\$ 663	\$ 14875	\$102305
District	N/A	N/A	\$ 14451	\$97605
Percent Difference - School Site and District	N/A	N/A	-.52	4.7
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	-200.0	14.7

Fiscal Year 2022-23 Types of Services Funded

The Central Union School District Student Conduct Code, which is sent home with each student at the beginning of the school year, outlines expected student behavior and the consequences for inappropriate behavior. R.J. Neutra School's code of conduct and school rules are in alignment with District policies and outlined in the student handbook. During the first week of school, behavior expectations and discipline policies are verbally shared with students at school-wide assemblies. Teachers review individual classroom rules and expectations with students during the first few days of school. Throughout the year, school rules and policies are communicated as necessary on the school's website, in the school's monthly newsletter, and in personal emails to parents/guardians of students. School-Wide Behavior Expectation are also displayed around the campus for student reference. The Student Conduct Code and student handbook are available on the District's website.

Students are encouraged to participate in the school's additional academic and extracurricular activities which include:

- Anchored 4Life
- Community Service Projects
- Deployment Group
- Dr. Seuss Birthday Celebration
- Holiday Performances
- Makerspace
- MFLC services
- Monthly Mileage Club Runs
- Read Across America Day
- Red Ribbon Week Activities
- Spirit Assemblies
- Wednesday Huddle

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$58,024	\$54,046
Mid-Range Teacher Salary	\$90,901	\$84,515
Highest Teacher Salary	\$114,379	\$110,867
Average Principal Salary (Elementary)	\$136,622	\$136,841
Average Principal Salary (Middle)	N/A	\$141,477
Average Principal Salary (High)	N/A	\$137,985
Superintendent Salary	\$204,385	\$217,473
Percent of Budget for Teacher Salaries	34.43%	32.43%
Percent of Budget for Administrative Salaries	5.52%	5.62%

Professional Development

Central Union School District combines efforts to provide training and curriculum development based on the California Standards which are aligned to the content of the curriculum frameworks for grades transitional kindergarten through eight.

Professional Development

Teachers within the District align classroom curriculum to ensure that all students either meet or exceed state proficiency levels.

CUSD Vision focuses on “empowering every student to excel to their highest potential.” We seek “to be an exemplary learning community,” as stated in our mission. With this in mind, the District’s Professional Development Plan continues to focus on the Professional Learning Communities (PLC). Grade Level Teams have worked to identify Essential Standards Districtwide to ensure that all students are achieving.

The Multi-Tiered System of Support (MTSS) framework is leveraged to focus on the academic, social-Emotional and behavioral needs of students. District counselors and psychologists continue to provide certificated staff with Best Practices for Building Relationships including strategies to address any barriers. Incorporating social emotional learning (SEL) strategies from Dr. Hood, PL provided during the 2021-2022 school year.

Central Union School District Professional Development focused on literacy and developing skilled readers.

Dr. Nancy Akhavan and her team provided various PD opportunities for all teachers, and all administrators.

The PD focused on improving literacy achievement for all students. Instructional strategies supporting a comprehensive reading program leveraging Scarborough’s Reading Rope and the LIT Six: Phonemic Awareness and Word Work, Writing, Language, Read Aloud, Shared Reading, Small group instruction and independent reading, with oral language development at the center of all these six areas. Teachers worked on the Lit Six and literacy. Elementary focused on Phonemic Awareness, Phonics and Small Group Instruction for Differentiation to ensure students grow in reading ability. Middle school worked on effective literacy strategies in ELA and adding literacy strategies to content area work. Math teachers worked on aligning math teaching to focused lessons where students worked on mathematical practices.

Each grade span K-2, 3-5 and 6-8, received tailored PD in teaching to the standards, while differentiating instruction. PD with admin discussed schedules and calibrated expectations.

District-Wide: every site conducted academic classroom walkthroughs, and committed to “look fors” supporting ongoing continuous improvement.

K-2, 3-5, and special education teachers learned about and implemented Lit Six pedagogy in relation to Scarborough’s Reading Rope, using McGraw-Hill Wonders, Board adopted curriculum.

During the non-student day, the AM session focused on Data Driven PLC work using the DuFours rubric to help teachers provide student support based on data, while the PM session focused on Taking Thinking Maps to enhance writing skills.

K-2 teachers committed to Coaching Support in data driven small group instruction.

English Language Development

A KCOE Consultant provided onsite ELD coaching and training. Professional Learning was differentiated based on need and focused on both Designated and Integrated ELD.

Reading Mastery (K-2)

Instructional Aides and Classroom Teachers were provided training in implementation of the Reading Mastery program. This professional learning focused on the design, delivery, and documentation of student progress and mastery within Reading Mastery. Participants actively engage in practicing sounds, signals, and scripts.

New Teachers

New Teachers participated in a New Teacher Kick Off professional learning days. The days included clarity about key initiatives in the District, Multi-Tiered Systems of Support (MTSS) and Professional Learning Communities (PLC). The Cycle of Continuous Improvement (CCI) was provided. Teachers received professional learning on curriculum and Assessments, Overviews of Thinking Maps and Step Up to Writing. Technology professional learning included Instructional Apps, PowerSchool, Illuminate, and more. The days wrapped up with training on Special Education processes and Number Talks.

iReady

Central Union School District utilizes iReady as the district wide diagnostic tool to measure growth in English Language Arts and Mathematics. iReady is administered three times during the course of the school year in grades kindergarten through eighth grade. During the 2022-2023 school year, 4 diagnostic windows were held. All teachers received two sessions of professional learning with an iReady trainer.

Student data is reviewed at the district level with community stakeholders as well as with site leadership. In turn, site leaders

Professional Development

lead discussions at their schools with grade level teams to ensure students are receiving small group intervention and embedded time to work on their individual iReady paths during the school day.

Newly credentialed and/or beginning teachers receive training on assessment, individualized support, integration of instructional technology, and advanced content from the California Teacher Induction Program which is the preferred pathway to a California Professional (Clear) Teaching Credential. The Teacher Induction Program is co-administered by the California Department of Education (CDE) and the California Commission on Teacher Credentialing (CCTC). The Teacher Induction Task Force and State Leadership Team provide support and technical assistance to local Teacher Induction Program leaders. The Teacher Induction program provides standards-based, individualized advice and assistance that combines the application of theory learned in the preliminary teacher preparation program with mentor-based support and formative assessment feedback.

As we plan for the future of our District, continuing to build our capacity in the PLC Process so we can ensure all students “excel to their highest potential” and a comprehensive MTSS for academics, social-emotional and behavioral will continue to be a primary focus.

Sites also differentiate for staff based on the needs of their site, providing training through Staff Meetings, Instructional Aides Meetings and additional site professional development including such topics as:

- Math Model & Coaching
- English Language Development
- Collaboration
- Reading Mastery Training
- Academic Walks
- Tech Talks

Professional Development specific to Neutra included continue to support our Multitiered systems of support school-wide behavior matrix. This is a fluid document that is revisited at staff meetings to ensure that the supports are ongoing. At staff meeting, school site council, and instructional aide meetings we go over our school safety in the event of an emergency. Thriving University online trainings was a professional development opportunity for all staff members at Neutra where Dr. Hood gave information on Social Emotional Learning strategies for both staff and students. We also have an ELD consultant come out to Neutra for 2 days to help support and train staff on integrated and designated ELD.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	16	9

Stratford Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Stratford Elementary School
Street	20227 1st Street
City, State, Zip	Stratford, CA 93266
Phone Number	(559) 925-2605, ext 2555
Principal	Christina Gonzales
Email Address	cgonzale@central.k12.ca.us
School Website	http://stratford.central.k12.ca.us
County-District-School (CDS) Code	16-63883-6010326

2023-24 District Contact Information

District Name	Central Union School District
Phone Number	(559)924-3405
Superintendent	Thomas Addington
Email Address	taddingt@central.k12.ca.us
District Website	central.k12.ca.us

2023-24 School Description and Mission Statement

Our mission at Stratford Elementary School is to provide a positive learning environment for the benefit of all students. We strive to ensure that each child feels personally connected to the school, attains high levels of academic achievement, and develops high standards of personal character. With these qualities, our children will undoubtedly grow to be productive members of the local community and society as a whole.

Established in 1921, Stratford Elementary School is one of four schools in the Central Union Elementary School District. Stratford School is located in the town of Stratford, six miles south of Lemoore. Many of our students' parents, grandparents, and even great-grandparents attended Stratford Elementary School. This close-knit community is grounded in customs and traditions passed on from generation to generation.

Stratford Elementary School's administrative and teaching staff encourage and appreciate parental and community support. Our goal is to prepare all students to function as informed, productive citizens, to achieve success in the work environment, and to realize personal fulfillment. In order to meet this goal, students must attain high levels of academic achievement. By working together with our parents and community, we can ensure that our students maximize and enjoy the learning opportunities at school, while developing the skills necessary to make them successful, lifelong learners.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	33
Grade 1	27
Grade 2	28
Grade 3	30
Grade 4	33
Grade 5	36
Grade 6	47
Grade 7	28
Grade 8	33
Total Enrollment	295

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	46.1%
Male	53.9%
American Indian or Alaska Native	3.7%
Asian	0.3%
Black or African American	1.7%
Filipino	0.3%
Hispanic or Latino	87.8%
Native Hawaiian or Pacific Islander	1%
Two or More Races	2%
White	3.1%
English Learners	35.9%
Foster Youth	1%
Homeless	2.4%
Migrant	7.1%
Socioeconomically Disadvantaged	86.8%
Students with Disabilities	5.1%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	14.00	93.40	79.00	89.87	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	1.14	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	1.00	1.14	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.90	6.60	1.90	2.26	12115.80	4.41
Unknown	0.00	0.00	4.90	5.58	18854.30	6.86
Total Teaching Positions	14.90	100.00	87.90	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	15.60	100.00	84.10	89.86	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	4.00	4.27	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	2.10	2.31	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.00	1.07	11953.10	4.28
Unknown	0.00	0.00	2.30	2.49	15831.90	5.67
Total Teaching Positions	15.60	100.00	93.60	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.90	0.00
Total Out-of-Field Teachers	0.90	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The state aligns textbooks, frameworks, and instructional materials to meet the California State Standards. Instructional materials for grades K-8 are selected from the state's most recent list of standards-based materials and adopted by the State Board of Education. The District follows the State Board of Education's adoption cycle for core content materials. District textbook review and adoption activities occur the year following the state's adoption. The District's Curriculum Selection Committee, comprised of teacher representatives, narrow the potential selections, followed by review and recommendation from all teaching staff. All textbooks are adopted from the most recent state-approved list. All textbooks are consistent with the content and cycles of the curriculum frameworks, adopted by the SBE. Every student has access to their own textbooks and instructional materials.

On September 11, 2023, the Central Union School District Board of Trustees held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students, including English Learners, in the District. The Board of Trustees adopted Resolution #O-09-11-2023 which certifies, as required by Education Code section 60119, that (1) each pupil has a textbook or instructional materials, or both, to use in class and to take home, (2) sufficient textbooks and instructional materials were provided to each student, including English Learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum.

Year and month in which the data were collected

Sept 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Wonders - Macmillan/McGraw Hill (TK-5th) - 2016 Collections - Houghton Mifflin (6th-8th) - 2016	Yes	0
Mathematics	My Math - McGraw Hill (TK-5th) - 2014 Course 1, 2, & 3 - McGraw Hill (6th - 8th)	Yes	0
Science	Inspire Science- McGraw Hill (TK-5th) - 2020 Amplify Science - UC Berkeley-Lawrence Hall of Science (6th-8th) - 2020	Yes	0
History-Social Science	My World - Pearson (TK-5th) - 2018 World History - National Geographic (6th-7th) - 2018 US History - National Geographic (8th) - 2018	Yes	0
Health	Embedded in science curriculum		

School Facility Conditions and Planned Improvements

Stratford School provides a safe, clean environment for learning through proper facilities maintenance and campus supervision. Ongoing maintenance ensures school facilities are kept safe and in good working condition and continue to provide adequate space for students and staff.

Campus Maintenance

Site custodial staff and the District's maintenance department work together to ensure playgrounds, classrooms, and campus grounds are well-maintained and kept very clean, safe and functioning for students, staff, visitors and community organizations that frequently use the campus facilities. One full-time day custodian and a team of evening custodians are assigned to the school and work closely with the principal for routine maintenance, daily custodial duties, and special events. The evening team of custodians is responsible for daily cleaning of both Central School and Stratford School. The principal and day custodian communicate daily regarding school facilities and maintenance issues.

The custodian inspects facilities every day for safety hazards or other conditions that need attention prior to students and staff entering school grounds. During the school day, all staff members survey grounds as a part of their daily routines to keep facilities safe and secure. The custodian performs routine room-by-room inspections to identify conditions that require correction. Any graffiti or signs of vandalism are removed prior to students' arrival to campus.

Upcoming projects -

During the summer of 2023, the site received improvements to the gym floor, and a new partition wall was installed between the gym and cafeteria. Looking ahead, the site will add an HVAC unit to the gymnasium area during the winter.

Year and month of the most recent FIT report

August 2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	24		47		47	
Mathematics (grades 3-8 and 11)	17		40		33	

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	7.69		30.59		29.47	

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100
Grade 7	100	100	100	100	100

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

At Stratford Elementary School, parents are encouraged to become active members of the school's learning community and to assist in developing independent, self-reliant, lifelong learners. Parents are encouraged to participate in the School Site Council, District Advisory Council, English Learner Advisory Committee, and Parent Teacher Club.

School Site Council

Stratford School has established a School Site Council in accordance with funding requirements. This governing body is comprised of elected parents and school staff members. Council members are responsible for providing input into the development of the school plan.

Community Involvement

Partnerships are important to Stratford School, and we are fortunate to have partnerships with the Kings County Sheriff's Department and the Stratford Volunteer Fire Department. Deputy Wisecarver is on duty in the Stratford area, and he reports to the school two days per week to visit with students and show support for the school.

School Communications

All school-to-home communication is provided in both English and Spanish. Parents are kept informed of school activities, events and announcements on a regular basis. Parent Square, an Internet-based messaging system, is used to quickly forward important messages from school staff to each student's home. Important information can be found on the school's website and marquee, in newsletters, and inside the school office. When necessary, flyers are sent home with students, and very important announcements are mailed to students' homes.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	1.29		0.30	3.50		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

2023-24 School Safety Plan

The Comprehensive School Site Safety Plan was developed for Stratford Elementary School in collaboration with local agencies and District administration to fulfill Senate Bill 187 requirements. Components of this plan include child abuse reporting procedures, teacher notification of dangerous pupil procedures, disaster response procedures, procedures for safe arrival and departure from school, sexual harassment policy, dress code policy, and bullying prevention policy. The most current school site safety plan is reviewed annually, and any changes or modifications are presented to the School Board by March. Annually, the plan is also reviewed, discussed and shared with School Site Council (SSC), English Learner Advisory Council (ELAC), local law enforcement agencies, student leadership, and school staff.

Components of the safety plan are regularly reviewed at weekly plant meetings, instructional aide trainings, and teacher meetings. In addition, exercises or drills (i.e. monthly fire drills, lockdown/intruder on campus drills, earthquake drills, medical lockdown, missing child protocols, etc.) are reviewed and practiced monthly during the school year with students and staff.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	10	3	1	
1	17	1	1	
2	12	2	1	
3	12	3		
4	20	2		
5	30		1	
6	25	1	1	1

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	10	3		
1	15	2		
2	14	2		
3	16	1	1	
4	21	1	2	
5	22	2	1	1
6	10	5	2	
Other	5	1		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$ 15526	\$ 2448	\$ 13075	\$99665
District	N/A	N/A	\$12666	\$97605
Percent Difference - School Site and District	N/A	N/A	-200.0	2.1
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	-200.0	12.1

Fiscal Year 2022-23 Types of Services Funded

In addition to general state funding, Central Union School District receives state and federal categorical funding for special programs. For the 2022-23 school year, the District received federal, state, and local aid for the following categorical, special education, and support programs:

- American Indian Early Childhood Education
- California Clean Energy Jobs Act
- Education Protection Account
- Indian Education
- Lottery: Instructional Materials
- Medi-cal Billing Option
- Other Federal Funds
- Other Local: Locally Defined
- Special Education
- State Lottery
- STRS on Behalf Pension Contributions
- Teacher Recruitment/Incentives
- Title I, II, III

Students are encouraged to participate in the school's additional academic and extracurricular activities that promote positive attitudes, encourage achievement, and aid in the prevention of behavioral problems. Extracurricular activities, clubs, and enrichment programs include:

- Winter Program and Spring Festival
- ASES (After School Education & Safety)
- Athletic Programs

The school's athletic programs promote individual and team-oriented achievement through school-sponsored teams. Practices for competitive sports programs take place before school, during lunch, and after school.

- Volleyball - Grades 6-8
- Track - Boys and Girls Grades 5-8
- Basketball - Boys and Girls Grades 6-8
- Flag Football - Grades 6-8

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$58,024	\$54,046
Mid-Range Teacher Salary	\$90,901	\$84,515
Highest Teacher Salary	\$114,379	\$110,867
Average Principal Salary (Elementary)	\$136,622	\$136,841
Average Principal Salary (Middle)	N/A	\$141,477
Average Principal Salary (High)	N/A	\$137,985
Superintendent Salary	\$204,385	\$217,473
Percent of Budget for Teacher Salaries	34.43%	32.43%
Percent of Budget for Administrative Salaries	5.52%	5.62%

Professional Development

Central Union School District combines efforts to provide training and curriculum development based on the California Standards which are aligned to the content of the curriculum frameworks for grades transitional kindergarten through eight. Teachers within the District align classroom curriculum to ensure that all students either meet or exceed state proficiency levels.

CUSD Vision focuses on “empowering every student to excel to their highest potential.” We seek “to be an exemplary learning community,” as stated in our mission. With this in mind, the District’s Professional Development Plan continues to focus on the Professional Learning Communities (PLC). Grade Level Teams have worked to identify Essential Standards Districtwide to ensure that all students are achieving.

The Multi-Tiered System of Support (MTSS) framework is leveraged to focus on the academic, social-Emotional and behavioral needs of students. District counselors and psychologists continue to provide certificated staff with Best Practices for Building Relationships including strategies to address any barriers. Incorporating social emotional learning (SEL) strategies from Dr. Hood, PD provided during the 2021-2022 school year.

Central Union School District Professional development (PD) focused on literacy and developing skilled readers.

Dr. Nancy Akhavan and her team provided various PD opportunities for all teachers, and all administrators.

The PD focused on improving literacy achievement for all students. Instructional strategies supporting a comprehensive reading program leveraging Scarborough’s Reading Rope and the LIT Six: Phonemic Awareness and Word Work, Writing, Language, Read Aloud, Shared Reading, Small group instruction and independent reading, with oral language development at the center of all these six areas. Teachers worked on the Lit Six and literacy. Elementary focused on Phonemic Awareness, Phonics and Small Group Instruction for Differentiation to ensure students grow in reading ability. Middle school worked on effective literacy strategies in ELA and adding literacy strategies to content area work. Math teachers worked on aligning math teaching to focused lessons where students worked on mathematical practices.

Each grade span K-2, 3-5 and 6-8, received tailored PD in teaching to the standards, while differentiating instruction. PD with admin discussed schedules and calibrated expectations.

District-Wide: every site conducted academic classroom walkthroughs, and committed to “look fors” supporting ongoing continuous improvement.

K-2, 3-5, and special education teachers learned about and implemented Lit Six pedagogy in relation to Scarborough’s Reading Rope, using McGraw-Hill Wonders, Board adopted curriculum.

Teachers in grades 6-8 Math reviewed Math strategies, how to teach project based learning in mathematics.

During the non-student day, the AM session focused on Data Driven PLC work using the DuFours rubric to help teachers provide student support based on data, while the PM session focused on Taking Thinking Maps to enhance writing skills.

K-2 teachers committed to Coaching Support in data driven small group instruction.

English Language Development

A KCOE Consultant provided onsite ELD coaching and training. Professional Learning was differentiated based on need and focused on both Designated and Integrated ELD.

Reading Mastery (K-2)

Instructional Aides and Classroom Teachers were provided training in implementation of the Reading Mastery program. This professional learning focused on the design, delivery, and documentation of student progress and mastery within Reading Mastery. Participants actively engage in practicing sounds, signals, and scripts.

New Teachers

New Teachers participated in a New Teacher Kick Off professional learning days. The days included clarity about key initiatives in the District, Multi-Tiered Systems of Support (MTSS) and Professional Learning Communities (PLC). The Cycle of Continuous Improvement (CCI) was provided. Teachers received professional learning on curriculum and Assessments, Overviews of Thinking Maps and Step Up to Writing. Technology professional learning included Instructional Apps, PowerSchool, Illuminate, and more. The days wrapped up with training on Special Education processes and Number Talks.

iReady

Central Union School District utilizes iReady as the district wide diagnostic tool to measure growth in English Language Arts and Mathematics. iReady is administered three times during the course of the school year in grades kindergarten through

Professional Development

eighth grade. During the 2022-2023 school year, 4 diagnostic windows were held. All teachers received two sessions of professional learning with an iReady trainer.

Student data is reviewed at the district level with community stakeholders as well as with site leadership. In turn, site leaders lead discussions at their schools with grade level teams to ensure students are receiving small group intervention and embedded time to work on their individual iReady paths during the school day.

Newly credentialed and/or beginning teachers receive training on assessment, individualized support, integration of instructional technology, and advanced content from the California Teacher Induction Program which is the preferred pathway to a California Professional (Clear) Teaching Credential. The Teacher Induction Program is co-administered by the California Department of Education (CDE) and the California Commission on Teacher Credentialing (CCTC). The Teacher Induction Task Force and State Leadership Team provide support and technical assistance to local Teacher Induction Program leaders. The Teacher Induction program provides standards-based, individualized advice and assistance that combines the application of theory learned in the preliminary teacher preparation program with mentor-based support and formative assessment feedback.

As we plan for the future of our District, continuing to build our capacity in the PLC Process so we can ensure all students “excel to their highest potential” and a comprehensive MTSS for academics, social-emotional and behavioral will continue to be a primary focus.

Sites also differentiate for staff based on the needs of their site, providing training through Staff Meetings, Instructional Aides Meetings and additional site professional development including such topics as:

- Math Model & Coaching
- English Language Development
- Collaboration
- Reading Mastery Training
- Academic Walks
- Tech Talks

Sites also differentiate for staff based on the needs of their site, providing training through Staff Meetings, Instructional Aides Meetings and additional site professional development including such topics as:

- Math Model & Coaching
- English Language Development
- Collaboration
- Reading Mastery Training
- Academic Walks
- Tech Talks

Professional Development specific to Stratford Elementary School included:

- Designated ELD coaching with the Kings County Office of Education

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	3	21	9