LAKESIDE UNION SCHOOL DISTRICT

Office of the Superintendent 12335 Woodside Avenue Lakeside, California 92040 (619) 390-2600

Audience: Meeting ID: 947 9256 2765 Meeting Password: 947175 <u>Public Comment Form</u> April 15, 2021 <u>Closed Session</u>: 5:00 p.m. <u>Open Session</u>: 6:00 p.m.

REVISED NOTICE OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES

Members of the public who require disability modification or accommodation in order to participate in the meeting should contact the Superintendent's Office at (619) 390-2606 or in writing, at least twenty-four (24) hours before the meeting. (Government Code section 54954.2).

Please take notice that the Governor of California issued Executive Order N-29-20 on March 17, 2020. This Order provides, in part, as follows: "All requirements in...the Brown Act expressly or impliedly requiring the physical presence of members, the clerk or other personnel of the body, or of the public as a condition of participation in or quorum for a public meeting are hereby waived."

Members of the public may attend the Board meeting, observe the meeting, and/or participate in public comment telephonically by logging onto Zoom with the meeting ID and password listed at the top OR you may participate in person with safety precautions. Members of the public who wish to participate in public comment are encouraged to fill out the form 1 hour in advance of the meeting <u>derosier@lsusd.net</u> using the <u>Public</u> <u>Comment Form</u>.

A. CALL TO ORDER AND ROLL CALL

B. <u>OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO ADDRESS THE BOARD ON ANY ITEM</u> <u>DESCRIBED IN THIS NOTICE (GOVERNMENT CODE SECTION 54954.3)</u> **Public Comment Form**

Opportunity for Members of the Public to address the Board on or off any topic or item on the agenda. In the interest of time and order, presentations from the public are limited to four (4) minutes per person. An individual speaker's allotted time may not be increased by a donation of time from members of the public in attendance. If you wish to speak under Public Comment or Public Hearings, follow the directions for speaking to agenda items as listed above.

C. CLOSED SESSION

- 1. Conference with Labor Negotiator, Erin Garcia, regarding the California School Employees Association and its Lakeside Chapter No. 240, pursuant to Government Code §54957.6; and
- 2. Conference with Labor Negotiator, Erin Garcia, regarding the Lakeside Teachers Association, pursuant to Government Code §54957.6; and
- 3. Public Employee Performance Evaluation, Superintendent, pursuant to Government Code §54957.

D. OPENING PROCEDURES - 6:00PM

- 1. Reconvene
- 2. Welcome Visitors
- 3. Closed Session Report
- 4. The Pledge of Allegiance will be led by students from Lakeview. Following the pledge, Principal Staci Arnold will share highlights from the school.

E. TRUSTEE REPORTS AND COMMENTS

Trustees will report and comment as desired.

<u>**Please Note</u>**: Board Agendas, Back-up Documentation, and Attachments are Available at the Lakeside Union School District Office (12335 Woodside Avenue, Lakeside, CA) in the Lobby or Upon Request or Can be Viewed at <u>www.lsusd.net</u>.</u>

F. <u>RECOGNITIONS</u>

The Board will recognize teachers and classified employees of the year.

G. <u>OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO ADDRESS THE BOARD ON ANY ITEM</u> <u>DESCRIBED IN THIS NOTICE (GOVERNMENT CODE SECTION 54954.3)</u> **Public Comment Form**

Opportunity for Members of the Public to address the Board on any item on the agenda. In the interest of time and order, presentations from the public are limited to four (4) minutes per person. An individual speaker's allotted time may not be increased by a donation of time from members of the public in attendance. If you wish to speak under Public Comment or Public Hearings, follow the directions for speaking to agenda items as listed above.

H. <u>PRESENTATIONS/ACTION ITEMS</u>

- 1. Superintendent Dr. Andy Johnsen will present overall district updates.
- 2. **Consideration/Approval** is requested to move to phase 3 of the district's reopening plan (full time in-person instruction) on April 26, 2021 for grades 6-8, space permitting under current CDPH guidelines.
- 3. *Shannon Johnston*, Finance Director, will present the 2019-20 Annual Audit report.
- 4. **Review/Acceptance** is requested of the 2019-20 Annual Audit report, for the fiscal year ending June 30, 2020, prepared by Wilkinson Hadley King & Co. LLP.
- 5. *Hee-Jin Peterson* will present an update on the Home Flex program.

I. PUBLIC HEARINGS/ACTION ITEMS

- PUBLIC HEARING Regarding a COVID-19 Side Letter Agreement with California School Employees Association and its Chapter 240.
 INFORMATION ONLY – To hear comments from the public to receive input regarding the initial reopener proposal from California School Employees Association and its Chapter 240 regarding the impacts and effects of the COVID-19 Pandemic for the classified bargaining unit employees so negotiations may commence.
- 2. **PUBLIC HEARING** Per Government Code 3547.5, regarding the Disclosure of the Collective Bargaining Agreement with California School Employees Association and its Chapter 240. The approximate total combined cost to the district is \$729 for 2020-21; \$8,593.94 for 2021-22; and \$8,745.40 for 2022-23.
- 3. **Approval** is requested of the Disclosure of the Collective Bargaining Agreement with California School Employees Association and its Chapter 240.
- 4. **Approval** is requested of the Tentative Agreement with the California School Employees Association and its Chapter 240 to fully resolve all negotiations for the 2020-21 limited reopeners.
- 5. **Approval** is requested of the 2020-21 Classified Salary Schedules effective July 1, 2020 and January 1, 2021.

"Igniting Passion in Today's Students for Tomorrow's Opportunities"

I. PUBLIC HEARINGS/ACTION ITEMS

- 6. **PUBLIC HEARING** Per Government Code 3547.5, regarding the Disclosure of the Collective Bargaining Agreement, COVID-19 Reopener-Compensation, with the Lakeside Teachers Association. The approximate total combined cost to the district is \$236,468.84.
- 7. **Approval** is requested of the Disclosure of the Collective Bargaining Agreement with the Lakeside Teachers Association.
- 8. **Approval** is requested of the Tentative Agreement with the Lakeside Teachers Association regarding the COVID-19 Side Letter of Agreement, Compensation and Benefits.

J. ITEMS OF BUSINESS

- 1.1 Designate consent agenda items. Note: Consent agenda items are generally routine items of business. The Board will designate those items to be approved as a whole, unless a member of the public requests consideration of an item on an individual basis. The Board will review and act on the remaining items of business.
- 1.2 Discussion/adoption of consent agenda items.

SUPERINTENDENT

- 2.1 **Adoption** is requested of the minutes of the regular board meeting of March 11, 2021; and the special board meeting of March 18, 2021.
- 2.2 **Adoption** is requested of Resolution No. 2021-23, proclaiming Wednesday, May 5, 2021 as Day of the Teacher in the Lakeside Union School District and expressing gratitude for their dedication and the instruction, care and support they provide the students.

HUMAN RESOURCES

3.1 Approval/ratification is requested of Personnel Assignment Order 2021-13.

BUSINESS SERVICES

- 4.1 **Approval** is requested of the following monthly business reports: A) Commercial Warrants; B) Revolving Cash; C) Purchase Orders and Change Orders; and D) Purchase Card Expenditures.
- 4.2 **Adoption** is requested of Resolution No. 2021-24, approving "no competitive advantage finding" and awarding a contract for the asphalt repair, restripe and reseal project.
- 4.3 **Approval** is requested of the Disclosure of the Collective Bargaining Agreement for 2020-2021 Lakeside Teachers Association Retirement Incentive (California State Teachers' Retirement System CalSTRS) at a cost of \$320,773 (cost of early retirement incentive); \$412,329.50 (2021-22 estimated cost savings); and \$747,837.31 (2022-23 estimated cost savings).
- 4.4 **Adoption** is requested of Resolution No. 2021-22, approving the California State Teachers' Retirement System (CalSTRS) Retirement Incentive Program.

J. BUSINESS SERVICES (CONTINUED)

- 4.5 Approval/Ratification is requested of the following annual contracts for the 2020-21 school year:
 A) Ruby Bridges Speaks (RV); B) A & S Flooring (Maint); C) Ron Cook Media (TdS); D) Wellness Together, Inc. (Pupil Services); E) Illuminate Education (Ed Services); F) Cherie Hays (Spec Ed); PowerSchool (Ed Services); and G) Frontline Education (Human Resources) (*Goals #1, 2 and 3*)
- 4.6 **Approval/Ratification** is requested of the following donations to the District: A) Hilliker's Egg Ranch donated \$1,068 of eggs to the child nutrition program; and B) Various donations in the amount of \$4,173.16 to the Lakeside Middle School Show Choir.

PUPIL SERVICES

- 5.1 **Approval** is requested of the Lakeside Union School District and the Countywide plans for serving expelled students. This plan must be approved every 3 years per Education Code 48926. The plan enumerates existing educational alternatives and identifies gaps in educational services for expelled students.
- 5.2 **Approval** is requested of a Memorandum of Understanding with Southern Indian Health Council, Inc. to improve collaborative services for Native Youth. The project objective is to provide activities, education, and support that will promote resiliency and positive outcomes for the youth identified by the program at no cost to the district.
- 5.3 **Approval** is requested of a Memorandum of Understanding with Leidos, Inc. to provide Child and Youth Behavioral (CYB), non-medical counseling support to certain students, their parents/families and faculty and staff of schools they attend. This program is funded by the Department of Defense.

BOND

- 6.1 **Adoption** is requested of Resolution No. 2021-21, authorizing the Superintendent to accept easement located at 9611 Petite Lane, Lakeside, CA 92040. The District is constructing modernization and other improvements to Tierra del Sol Middle School with Prop V and Measure L bond funds that required a need to access an easement on an adjacent property.
- 6.2 **Authorization** is requested to award Bid No. 2021-04 for the Modernization of Multi-purpose Room/Kitchen/Classroom project at Tierra del Sol Middle School and authorize staff to enter into contract with the lowest bidder at a cost not to exceed \$1,851,023.
- 6.3 **Authorization** is requested to award Bid No. 2021-05 for Infrastructure Modernization and Utility Savings Program districtwide and authorize staff to negotiate and enter into a contract with Climatec Energy Services at a cost not to exceed \$5,000,000.
- 6.4 **Review/Acceptance** is requested of the 2019-20 Annual Bond Audit report, for the fiscal year ending June 30, 2020, prepared by Wilkinson Hadley King & Co. LLP.

J. BOARD POLICIES, REGULATIONS, EXHIBITS & BYLAWS

- 7.1 **Adoption** is requested of Board Policy and Administrative Regulation 4030: Nondiscrimination in Employment.
- 7.2 **Adoption** is requested of Board Policy and Administrative Regulation 4112.9: Employee Notifications.
- 7.3 **Adoption** is requested of Administrative Regulation 4119.11/4219.11/4319.11: Sexual Harassment.

K. DISCUSSION

- 1. **First Reading** is requested of Administrative Regulation 0430: Comprehensive Local Plan for Special Education (minor revisions).
- 2. First Reading is requested of Board Policy 7210: Facilities Financing.

L. INFORMATIONAL ITEM

Enrollment Report for Month 7, ending March 12, 2021

M. <u>REPORTS TO THE BOARD</u>

- 1. <u>Union Representatives:</u>
 - A. Cathy Sprecco, will present comments as the Lakeside Teachers Association President.
 - B. **David Myers,** will present comments as the California School Employees Association President.

2. District Superintendents:

- A. Erin Garcia will present business and operations updates.
- B. Dr. Kim Reed will present educational services updates.
- C. Dr. Andy Johnsen will present closing comments.

N. ADJOURNMENT

Respectfully Submitted,

Andrew S. Johnsen, Ed.D. Superintendent

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Review and acceptance of the 2019-20 Annual Audit Report by Wilkinson Hadley King & Co. LLP

Background (Describe purpose/rationale of the agenda item):

Education Code 41020.3 states the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor and any description of correction or plans to correct any exceptions or management letter issue. This review shall be placed on the agenda of the meeting pursuant to Section 35145.

The LUSD auditor, Wilkinson Hadley King & Co, issued an opinion that the financial statements present fairly in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of LUSD, as of June 30, 2020.

There were no findings in the 2019-20 audit report.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Addresses Emphasis Goal(s):			
#1: Academic Achievement		#2: Social Emotional	#3: Physical Environments
Recommended Action:			
Informational		Denial/Rejection	μ. Γ
Discussion		Ratification	
Approval		Explanation: Click here	to enter text.
Adoption			
Originating Department/School:	Bus	iness Services	
Submitted/Recommended By:		Approved for Submi	ssion to the Governing Board:

Erin Garcia, Assistant Superintendent

Dr. Andy Johnsen, Superintendent

Reviewed by Cabinet Member

County of San Diego Lakeside, California

Audit Report

June 30, 2020

WILKINSON HADLEY KING & CO. LLP

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Independent Auditor's Report

To the Board of Education Lakeside Union School District Lakeside, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeside Union School District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeside Union School District as of June 30, 2020, 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.

218 West Douglas Avenue, El Cajon, CA 92020 Phone: 619-447-6700 | Fax: 619-447-6707 | whllp.com

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as identified 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying supplementary information identified in the table of contents, as required by the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2021, on our consideration of Lakeside 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 the District's internal control over financial reporting and compliance.

Wilkinson Hadley King & Co LLP

El Cajon, California March 25, 2021

Lakeside Union School District Management Discussion and Analysis June 30, 2020 (Unaudited)

Our discussion and analysis of Lakeside Union School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. It should be read in conjunction with the District's financial statements which follow this section. The intent of this discussion and analysis is to look at the District's financial performance. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report, the District's financial statements, and the notes to the financial statements.

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

Overview of the Financial Statements

The annual report consists of a series of parts – management's discussion and analysis (this section), the basic financial statements, required supplementary information, supplementary information, and findings and recommendations. These statements are organized so the reader can understand the School District as a financial whole. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Basic Financial Statements

The first two statements are district-wide financial statements, the Statement of Net Position, and the Statement of Activities. These statements provide information about the entire School District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in total on one column.

The financial statements also provide notes that explain some of the supplementary information in the statements and provide more detailed data. The statements are followed by a section of supplementary information that further explains and supports the financial statements. A comparison of the District's general fund and major special revenue funds is provided.

District-wide Financial Condition

The Statement of Net Position is a District-wide financial statement that reports all that the District owns (assets) and owes (liabilities). It includes two charter schools that report under the same financial system as the District. The book value of all District assets, including buildings, land, and equipment as well as related depreciation are included in this financial statement. The following table summarizes the value of District net position for the year ended June 30, 2020:

Ending Net Position	\$ (58,359,261)
Change	(4,956,974)
Beginning Net Position	\$ (53,402,287)

The increase in the District's negative net position is primarily due to recognition of net pension liability required by Governmental Accounting Standards Board (GASB), Statement Number 68 and the net OPEB liability required by GASB Statement Number 75.

Comparative financial information as of June 30 from the Statement of Net Position is summarized in the following table:

	 June 30, 2020	 June 30, 2019
Current and Other Assets Capital Assets	\$ 32,599,574 38,717,836	\$ 34,460,454 37,987,990
Total Assets	\$ 71,317,410	\$ 72,448,444
Deferred Outflows of Resources	\$ 18,535,458	\$ 21,304,864
Current and Other Liabilities Long-term Liabilities	\$ 5,063,764 135,159,136	\$ 5,220,164 132,629,569
Total Liabilities	\$ 140,222,900	\$ 137,849,733
Deferred Inflows of Resources	\$ 7,989,229	\$ 9,305,862
Net Investment in Capital Assets Restricted Net Assets Unrestricted Net Assets	\$ (24,934,743) 17,767,060 (51,191,578)	\$ (25,931,293) 21,842,672 (49,313,666)
Total Net Position	\$ (58,359,261)	\$ (53,402,287)

The Statement of Activities is a District-wide financial statement that reports the District's cost of instruction and other District activities, and the resources that fund individual and general activities of the District. Comparative financial information for the year ended June 30 is presented in the following table:

	J	<u>June 30, 2020</u>		<u>June 30, 2019</u>
Revenues				
Program Revenues				
Charges for Services	\$	1,109,501	\$	1,203,200
Operating Grants and Contributions		12,029,399		10,619,097
General Revenues				
Taxes Levied for General Purposes		11,371,391		10,926,469
Taxes Levied for Debt Service		2,350,443		2,696,545
Taxes Levied for Other Specific Purposes		242,864		222,429
Federal and State Aid, Not Restricted		35,442,251		35,532,979
Interest and Investment Earnings		258,158		266,476
Interagency Revenues		464,976		529,369
Miscellaneous		688,048		1,247,109
Total Revenues	\$	63,957,031	\$	63,243,673
Expenses				
Government Activities:				
Instruction	\$	42,391,761	\$	40,806,519
Instruction-Related Services		4,901,595		4,839,352
Pupil Services		7,041,737		6,978,426
General Administration		5,264,724		4,441,051
Plant Services		4,517,901		4,295,824
Community Services		1,559,803		1,619,710
Interest on Long Term Debt		3,233,401		3,020,372
Other Outgo		3,083		260,072
Total Expenses	\$	68,914,005	\$	66,261,326
Total Increase (Decrease) in Net Position	¢	(1 056 074)	¢	(2.017.652)
inet Position	\$	(4,956,974)	\$	(3,017,653)

General Fund Financial and Budgetary Highlights

The General Fund accounts for the primary operations of the District. The District's initial budget is adopted by July 1 each year. Over the course of the year, the District's budget is revised several times to account for changes in categorical funding and to update budgets for prior-year carryover amounts. The budget is also revised to reflect mid-year changes to the State Budget which affects District funding. The following table summarizes the General Fund budget to actual information for the year ended June 30, 2020:

	Adopted Budget	Year-End Budget	Actual
Total Revenues	56,543,145	59,184,913	59,123,719
Total Expenditures	59,097,607	60,547,005	59,265,126
Total Other Sources/(Uses)	-	-	(3,986)

The actual net increase to the total revenue budget of \$2,580,574 was due to several reasons. One factor for the change of revenue budget was due to the additional \$794,898 of STRS On-Behalf revenue, which is the required recognition of the District's share of employee pension expense paid by the State. With the one-time contribution of \$1.1 billion by the State to the STRS pension fund per SB90, the District had to recognize our additional share of the cost. There was an additional one-time Special Education Early Intervention Preschool Grant from the State of \$846,983 this year which was unknown at the time of adopted budget. In addition, there was a \$400,776 increase in Special Education Mental Health Services

The actual net increase to the total expenditure budget of \$167,518 was a result of several factors. The largest factor was due to the impacts of the COVID-19 pandemic and the school closure. The school closure resulted in a halt to many of the District's programs and operations resulting in unspent funds in the materials and supplies budgets, travel and conference, and all other professional and operating expenditure budgets across sites and departments. The school closure also resulted in less certificated extra pay and substitutes. Another factor was the increase in expense recognizing the additional STRS On-Behalf payment by the State per SB90 of \$794,898. Budget revisions are made annually as needed to account for changes in categorical funds received.

The following table summarizes the General Fund operational fund financial statements for the year ended June 30, 2020:

Total Revenues	59,124,917
Total Expenditures	59,265,126
Other Finance Sources & (Uses)	(3,986)
Net Change in Fund Balance	(144,195)

Over the years, Lakeside Union School District has maintained a strong and financially responsible budget with a reasonable and appropriate reserve balance. This sound financial condition is a result of the wisdom of the governing board and good fiscal management by staff. This is evident in careful budget management, compliant oversight, and revenue maximization by improving attendance rates and offering programs that increase enrollment. Fiscal year 2020-21 will be an especially challenging year, as the District navigates through the COVID-19 pandemic to offer hybrid and distance learning, while operating under a zero COLA environment and managing rapidly changing reopening guidance. Future financial performance is dependent on management's ability to continue to control expenses and maintain revenue levels in an environment of declining enrollment and the unique challenges brought forth by COVID-19.

Capital Projects

In 2014, the voters passed Measure L, which provided \$31 million in general obligation bonds to be spent on facilities and technology improvements for all Lakeside Union School District school sites. Measure L was a reauthorization of a previous bond measure passed by the voters in November 2008. In November 2019, the District received \$15 million in proceeds from the sale of Measure L, Series B bonds

The District completed a Long Range Master Facility Plan in 2018 and prioritized multiple projects to be completed with the Series B bond funds. The following projects continued and/or began planning and construction phases in the 2019-20 fiscal year:

- Fire alarm replacement and shade structures Eucalyptus Hills and Winter Gardens
- Roof replacement Lakeside Middle School
- Flooring replacement, modernization project and vacant lot improvements Lakeside Farms
- HVAC Replacement and MPR improvement-Lindo Park
- Walkway maintenance Lemon Crest
- Gym Modernization Tierra Del Sol Middle
- Central Kitchen renovation
- Video surveillance system upgrade and parking lot improvements Districtwide

The Work In Progress total of \$1,096,773 on June 30, 2020 are all related to the bond projects listed above.

Capital Assets

The following tables show the values of capital assets at June 30, 2020 and June 30, 2019:

Comparative Schedule of Capital Assets (net of depreciation) June 30, 2020 and 2019

	 2020	 2019		t Change	
Governmental Activities:					
Land	\$ 2,600,683	\$ 2,600,683	\$	-	
Work in progress	1,096,773	1,096,773		-	
Buildings	31,201,298	31,850,800		(649,502)	
Improvements	991,643	172,113		819,530	
Equipment	 2,827,439	2,267,621		559,818	
Total	\$ 38,717,836	\$ 37,987,990	\$	729,846	

Long Term Liabilities

The following table shows the long term liabilities at June 30, 2020 and June 30, 2019:

	2020	2019	Net Change
Governmental Activities:			
General Obligation Bonds	\$ 63,652,579	\$ 63,919,283	\$ (266,704)
Capital leases	-	-	-
Early retirement incentives	350,992	532,474	(181,482)
Net OPEB obligation	16,439,493	14,196,360	2,243,133
Compensated absences	335,827	331,266	4,561
Net pension liability	54,360,245	55,918,459	(1,558,214)
Total	\$ 135,139,136	\$ 134,897,842	\$ 241,294

Comparative Schedule of Outstanding Debt June 30, 2020 and 2019

Financial Issues and Economic Factors

The District's average daily attendance, as reported in Period-2 annually, steadily increased from 2007-08 through 2015-16. More recently, the District experienced a decline in enrollment of approximately 60 students in 2016-17, an increase in 2017-18 of 125 students, followed by another decrease in 2018-19 of 92 students and a decrease in 2019-20 of 86 students,. The District is projecting a significant decline in enrollment for the 2020-21 year of approximately 309 students, partially due to the impacts of the COVID-19 pandemic. Demographic projections by the State Department of Finance indicate statewide declining enrollment as far out as the projection goes, 2027-28, by an average annual rate of 0.4%. Declining enrollment will have a negative impact on the District's largest source of revenue, the Local Control Funding Formula (LCFF).

District-wide health care costs have been growing in the past several years at an average rate of about 3% per year. As District health care costs and other expenditures rise, District Management must continue to closely monitor the District's limited financial resources.

GASB 68, Accounting and Financial Reporting for Pensions, was effective in the 2014-2015 fiscal year. The new standard requires the reporting of annual pension cost using an actuarially determined method and a net pension liability is expected to increase as a result. The District participates in state employee pension plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Positon as of June 30, 2020. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans have raised the amount that employers must contribute to the plans each year and those increased costs will be significant.

Landmark legislation passed in 2013 reformed California school district finance by creating the LCFF. The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups including those that are low income, English language learners, foster and homeless youth. All school districts reached the statewide targeted base funding levels in 2018-19. Moving forward, the LCFF revenue will increase only by the State COLA and the additional funding to close the gap to target funding is eliminated.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the funding it receives. If you have questions regarding this report or need additional financial information, contact Erin Garcia, Assistant Superintendent of Business Services, or Shannon Johnston, Director of Finance at Lakeside Union School District, 12335 Woodside Avenue, Lakeside, CA 92040, or email to sjohnston@lsusd.net.

Basic Financial Statements

Statement of Net Position June 30, 2020

•	Governmental Activities
Assets	ф <u>22.242.211</u>
Cash	\$ 23,242,211
Accounts Receivable	9,254,724
Inventory	99,362
Prepaid Expenses	3,277
Capital Assets:	2 (00 (02
Land	2,600,683
Land Improvements	1,781,620
Buildings & Improvements	52,621,606
Equipment	9,200,859
Work in Progress	1,096,773
Less Accumulated Depreciation	(28,583,705)
Total Assets	71,317,410
Deferred Outflows of Resources	18,535,458
Liabilities	
Accounts Payable and Other Current Liabilities	4,911,665
Unearned Revenue	152,099
Long-Term Liabilities:	
Due Within One Year	1,654,426
Due In More Than One Year	133,504,710
Total Liabilities	140,222,900
Deferred Inflows of Resources	7,989,229
Net Position	
Net Investment in Capital Assets	(24,934,743)
Restricted For:	
Capital Projects	13,456,421
Debt Service	2,189,032
Educational Programs	523,493
Other Purposes (Expendable)	1,410,375
Other Purposes (Nonexpendable)	187,739
Unrestricted	(51,191,578)
Total Net Position	\$ (58,359,261)
	ψ (30,337,201)

Statement of Activities

For the Year Ended June 30, 2020

				Progr	am Revenues	5		Net (Expense) Revenue and Changes in Net Position
					Operating	1	l Grants	
			arges for		brants and		ind	Governmental
Functions	Expenses	S	ervices	Co	ontributions	Contr	ibutions	Activities
Governmental Activities								
Instruction	\$ 42,391,761	\$	149,962	\$	7,518,979	\$	-	\$ (34,722,820)
Instruction-Related Services:								
Instructional Supervision and Administration	947,082		420		105,276		-	(841,386)
Instructional Library, Media and Technology	217,340		-		3,701		-	(213,639)
School Site Administration	3,737,173		14,519		189,222		-	(3,533,432)
Pupil Services:								
Home-to-School Transportation	1,724,718		-		12,862		-	(1,711,856)
Food Services	2,170,972		303,365		1,638,101		-	(229,506)
All Other Pupil Services	3,146,047		-		207,250		-	(2,938,797)
General Administration:								
Centralized Data Processing	763,036		111		300		-	(762,625)
All Other General Administration	4,501,688		20,144		675,817		-	(3,805,727)
Plant Services	4,517,901		410,342		1,108,812		-	(2,998,747)
Ancillary Services	-		-		-		-	-
Community Services	1,559,803		210,638		569,079		-	(780,086)
Enterprise Activities	-		-		-		-	-
Interest on Long-Term Debt	3,233,401		-		-		-	(3,233,401)
Debt Issuance Costs	-		-		-		-	-
Transfers Between Agencies	3,083		-		-		-	(3,083)
Total Governmental Activities	\$ 68,914,005	\$	1,109,501	\$	12,029,399	\$	-	(55,775,105)

General Revenues

Taxes and Subventions:	
Property Taxes, Levied for General Purposes	\$ 11,371,391
Property Taxes, Levied for Debt Service	2,350,443
Property Taxes, Levied for Other Specific Purposes	242,864
Federal and State Aid Not Restricted for Specific Purposes	35,442,251
Interest and Investment Earnings	258,158
Interagency Revenues	464,976
Miscellaneous	 688,048
Total General Revenues	 50,818,131
Change in Net Position	(4,956,974)
Net Position - Beginning of Year	(53,402,287)
Net Position - Ending	\$ (58,359,261)

Balance Sheet – Governmental Funds June 30, 2020

	 General Fund	Building Fund	Nonmajor wernmental Funds	Total
Assets				
Cash in County Treasury	\$ 6,138,193	\$ 12,119,467	\$ 4,848,331	\$ 23,105,991
Cash on Hand and in Banks	-	-	51,120	51,120
Cash in Revolving Fund	85,000	-	100	85,100
Accounts Receivable	8,925,586	51,736	277,402	9,254,724
Due from Other Funds	238,515	-	141,611	380,126
Stores Inventories	-	-	99,362	99,362
Prepaid Expenditures	 3,277	 -	 	 3,277
Total Assets	\$ 15,390,571	\$ 12,171,203	\$ 5,417,926	\$ 32,979,700
Liabilities and Fund Balance: Liabilities: Accounts Payable	\$ 4,019,886	\$ 183,512	\$ 60,755	\$ 4,264,153
Due to Other Funds	141,611	276	238,239	380,126
Unearned Revenue	 91,485	 -	 60,613	 152,098
Total Liabilities	 4,252,982	 183,788	 359,607	 4,796,377
Fund Balance:				
Nonspendable	88,277	-	99,462	187,739
Restricted	657,032	11,987,415	4,934,874	17,579,321
Committed	-	-	-	-
Assigned	824,041	-	23,983	848,024
Unassigned	 9,568,239	 -	 -	 9,568,239
Total Fund Balance	 11,137,589	 11,987,415	 5,058,319	 28,183,323
Total Liabilities and Fund Balances	\$ 15,390,571	\$ 12,171,203	\$ 5,417,926	\$ 32,979,700

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2020

Total fund balances governmental funds:	\$	28,183,323
Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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 relating to governmental activities, at historical cost 67,301,541 Accumulated depreciation (28,583,705) Net		38,717,836
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:		(647,513)
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:		
General obligation bonds payable 63,652,579		
Early retirement incentives payable 350,992		
Net pension liability 54,360,245		
Net OPEB liability 16,439,493		
Compensated absences 355,827		
Total	((135,159,136)
Deferred gain or loss on debt refunding: In the government wide financial statements deferred gain or loss on debt refunding is recognized as a deferred outflow of resources (for a loss) or a deferred inflow of resources (for a gain) and subsequently amortized over the life of the debt. Deferred gain or loss on debt refunding recognized as a deferred outflow of resources or deferred inflow of resources on the statement of net position was:		3,882,015

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position, Continued June 30, 2020

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	12,902,	784
Deferred inflows of resources relating to pensions	(7,932,	975)
	Net	4,969,809

Deferred outflows and inflows of resources relating 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 OPEB are reported.

Deferred outflows of resources relating to OPEB	1,750,6	59
Deferred inflows of resources relating to OPEB	(56,2	54)
	Net	1,694,405
Total net position governmental activities:		\$ (58,359,261)

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds For the Year Ended June 30, 2020

Devemues	General Fund	Building Fund	Nonmajor Governmental Funds	Total
Revenues State Amortionmont	\$ 30,151,478	\$-	\$ -	\$ 30,151,478
State Apportionment Education Protection Account Funds	\$ 50,131,478 3,963,946	р -	љ -	\$ 30,131,478 3,963,946
Property Taxes	10,542,819	-	- 2,323,227	12,866,046
Federal Revenue	2,818,005	-	1,592,565	4,410,570
Other State Revenue	6,641,524	-	385,210	7,026,734
Interest	206,909	- 268,741	109,990	585,640
Other Local Revenue	4,800,236	200,741	2,225,331	7,025,567
Total Revenues	\$ 59,124,917	\$ 268,741	\$ 6,636,323	\$ 66,029,981
Expenditures				
Current Expenditures:				
Instruction	40,471,475	-	516,854	40,988,329
Instruction - Related Services	4,785,731	-	144,224	4,929,955
Pupil Services	4,664,083	-	2,140,471	6,804,554
Community Services	59,665	-	1,502,740	1,562,405
General Administration	5,093,260	-	135,896	5,229,156
Plant Services	4,090,437	22,547	36,853	4,149,837
Transfers Between Agencies	3,083	-	-	3,083
Capital Outlay	97,392	2,945,514	49,000	3,091,906
Debt Service:				
Principal	-	-	1,675,000	1,675,000
Interest			1,603,394	1,603,394
Total Expenditures	59,265,126	2,968,061	7,804,432	70,037,619
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(140,209)	(2,699,320)	(1,168,109)	(4,007,638)
Other Financing Sources (Uses):				
Transfers In	-	-	3,986	3,986
Transfers Out	(3,986)	-	-	(3,986)
Total Other Financing Sources (Uses)	(3,986)	-	3,986	
Net Change in Fund Balance	(144,195)	(2,699,320)	(1,164,123)	(4,007,638)
Fund Balance, Beginning of Year	11,281,784	14,686,735	6,222,442	32,190,961
Fund Balance, End of Year	\$ 11,137,589	\$ 11,987,415	\$ 5,058,319	\$ 28,183,323

Total change in fund balances governmental funds:

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2020

\$ (4,007,638)

	\$ (1,007,000)
Amounts reported for governmental activities in the statement of activities are differe from amounts reported in governmental funds because:	ent
Capital outlay: In governmental funds, the costs of capital assets are reported expenditures in the period when the assets are acquired. In the statement of activitie costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expen- for the period is:	es, on
Expenditures for capital outlay 2,822,54	4
Depreciation expense (2,092,69	
Net	729,846
Debt service: In governmental funds, repayments of long-term debt are reported expenditures. In the government-wide statements, repayments of long-term debt a reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	ire
Unmatured interest on long-term debt: In governmental funds, interest on long-ter debt is recognized in the period that it becomes due. In the government-wide stateme of activities, it is recognized in the period that it is incurred. Unmatured interest owi at the end of the period, less matured interest paid during the period but owing fro the prior period was:	ent ng
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensate absences are measured by the amounts earned. The difference between compensate absences paid and compensated absences earned was:	ed
Pensions: In governmental funds, pension costs are recognized when employ contributions are made. In the statement of activities, pension costs are recognized the accrual basis. This year, the difference between accrual-basis pension costs ar actual employer contributions was:	on

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities, Continued For the Year Ended June 30, 2020

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

(786, 347)

(176,071)

181,482

\$ (4,956,974)

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding for the period is:

Other liabilities not normally liquidated with current financial resources: In governmentwide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives over time, and structured legal settlements. This year, expenses incurred for such obligations were:

Change in net position of governmental activities:

Statement of Net Position – Fiduciary Funds June 30, 2020

		OPEB		
	Tr	ust Fund	Age	ncy Fund
]	Retiree	Stuc	lent Body
	Ben	Benefits Fund		Fund
Assets				
Cash in Bank	\$	-	\$	47,878
Investments		657,320		-
Total Assets	\$	657,320	\$	47,878
Liabilities				
Due to Student Groups	\$	-	\$	47,878
Total Liabilities		-		47,878
Net Position				
Held in Trust for OPEB Benefit		657,320		-
	\$	657,320	\$	-

Statement of Changes in Net Position – Fiduciary Funds June 30, 2020

		OPEB
	Tr	ust Fund
]	Retiree
	Ber	efits Fund
Additions		
Contributions:		
Employer Contributions Direct	\$	-
Employer Contributions Outside of Trust		869,731
Net Investment Income		22,702
Total Additions	\$	892,433
Deductions		
OPEB Reimbursements from Trust	\$	-
OPEB Reimbursements Outside of Trust		869,731
Administrative Expenses		547
Total Deductions		870,278
Change in Nat Desition	¢	22 155
Change in Net Position	\$	22,155
Net Position - Beginning of Year		635,165
Net Position - End of Year	\$	657,320

Notes to the Financial Statements For the Year Ended June 30, 2020

A. Summary of Significant Accounting Policies

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

1. <u>Reporting Entity</u>

The District operates under a locally elected Board of Education form of government and provides educational services to grades K-8 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, special revenue funds, capital facilities funds, debt service funds, and OPEB trust fund, and student-related activities.

2. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by GASB.

3. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue 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. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from general revenues of the District.

Notes to the Financial Statements, Continued June 30, 2020

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. 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.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

The District reports the following major governmental funds:

General Fund: The general fund is the primary operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* §15146) and may not be used for any purpose other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* §17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* §41003).

Non-Major Governmental Funds

The District reports the following non-major governmental funds categorized by the fund type:

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 District maintains the following nonmajor special revenue funds:

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs.

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code §38091 through §38093*). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code §38091 and §38100*).

Pupil Transportation Equipment Fund: This fund is used to account separately for state and local revenues specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students (*Education Code §41852[b]*).

Notes to the Financial Statements, Continued June 30, 2020

Capital Projects Funds: Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The District maintains the following nonmajor capital projects funds:

Capital Facilities Fund: The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code §17620 through §17626*). The authority for these levies may be county or city ordinances (*Government Code §65970 through §65981*) or private agreements between the District and the developer. All funds, including interest earned, are restricted to the purposes specified in *Government Code §65981* or *Government Code §65995*, or items specified in agreements with the developer (*Government Code §66006*).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code §42840*). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other capital projects funds. Other authorized resources that may be deposited into this fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code§11003*).

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. The District maintains the following nonmajor debt service funds:

Bond Interest and Redemption Fund: The bond interest and redemption fund is used for the repayment of bonds issued for the District (*Education Code* §15125 through §15262). The County of San Diego Auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

Fiduciary Funds

Trust and Agency Funds: Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. The District maintains the following agency fund:

OPEB Trust Fund (Retiree Benefit Fund): This fund exists to account separately for amounts held in trust from salary reduction agreements, or other irrevocable contributions for employees' retirement benefit payments, or both.

Student Body Fund: The student body fund is an agency fund, and therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code §48930 through §48938*).

Notes to the Financial Statements, Continued June 30, 2020

4. Basis of Accounting – Measurement Focus

Government-Wide and Fiduciary Financial Statements. The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements 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. Nonexchange 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 are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

5. 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 or at year end, whichever is sooner.

Notes to the Financial Statements, Continued June 30, 2020

6. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1st. A public hearing must be conducted to receive comments prior to adoption. The District's governing board has satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used 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.

7. <u>Revenues and Expenses</u>

a. <u>Revenues – Exchange and Non-Exchange</u>

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on 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 that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property taxes, interest, certain grants, and other local sources.

Non-exchange transactions are transactions in which the District receives value without directly giving equal value in return, including property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Notes to the Financial Statements, Continued June 30, 2020

b. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

8. <u>Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net</u> <u>Position</u>

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code §41001, the District maintains substantially all its cash in the San Diego 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 §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 San Diego County Treasury was not available.

b. 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 using the first-in/first-out (FIFO) method and consist of expendable supplies held for consumption. Reported inventories are equally offset by a non-spendable fund balance designation, 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 benefiting period. The District has chosen to report the expenditures during the benefiting period.

Notes to the Financial Statements, Continued June 30, 2020

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital 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:

	Estimated
Asset Class	Useful Life
Buildings & Improvements	20 - 50 Years
Land Improvements	10 - 25 Years
Equipment	5 - 15 Years

d. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The balance of the liabilities is recognized in the government-wide financial statements at year end.

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.

e. 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 occurrence 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 combined balance sheet and revenue is recognized.

f. 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 benefiting 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.

Notes to the Financial Statements, Continued June 30, 2020

g. Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as revolving cash accounts or principal of a permanent fund).

Restricted Fund Balance represents amounts that are subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations, or may be imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Committed fund balance amounts are typically done through adoption and amendment of the budget or resolution. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Notes to the Financial Statements, Continued June 30, 2020

h. Minimum Fund Balance Policy

The District maintains a minimum reserve for economic uncertainties of 3% of the District's general fund annual operating expenditures. 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. If the reserve for economic uncertainties drops below 3%, it shall be recovered as soon as fiscally possible. In the event of unanticipated changes in revenues or expenditures, it is the responsibility of the Superintendent/Designee to report the projections to the Board when they become known. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject varying constraints in use, the Reserve for Economic Uncertainties consists of balances that are otherwise unassigned.

i. GASB 54 Fund Presentation

GASB Statement No. 54 defines a special revenue fund as a fund that has a special revenue source that is either restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. The Special Reserve Fund for Other than Capital Outlay (Fund 17) and Special Reserve Fund for Other Postemployment Benefits (Fund 20) do not have continuing revenue sources that are either restricted or committed in nature. As such these funds do not meet the definition of special revenue funds under the provisions of GASB Statement No. 54. The funds have been combined with the general fund for reporting purposes.

j. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of 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.

k. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources relating to pension, deferred inflows of resources relating to pension, 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 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.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

Notes to the Financial Statements, Continued June 30, 2020

1. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

9. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

10. Use of Estimates

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

11. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities
	that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for
	an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs to an asset or liability.

Notes to the Financial Statements, Continued June 30, 2020

12. New Accounting Pronouncements

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2020. Those newly implemented pronouncements are as follows:

GASB Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update 2018
- Implementation Guide No. 2019-1, Implementation Guidance Update 2019
- Implementation Guide No. 2019-2, Fiduciary Activities

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases

There have been no adjustments to the financial statements or note disclosures as a result of adoption of the accounting policies.

Notes to the Financial Statements, Continued June 30, 2020

B. Compliance and Accountability

1. Finance Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any are reported below, along with actions taken to address such violations:

Violation	Action Taken
None Reported	Not Applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

The following funds are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

	Deficit	
Fund Name	Amount	Remarks
None	Not Applicable	Not Applicable

C. Fair Value Measurements

The District's investments at June 30, 2020, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

		Fair Value Measurement Using					
				;	Significant		
		Quoted	Prices in		Other	Sig	gnificant
		Active Markets Observable Unobserv			bservable		
		for Io	dentical		Inputs		Inputs
	 Amount	Assets	(Level 1)		(Level 2)	(I	Level 3)
External investment pools measured at fair value							
San Diego County Treasury	\$ 23,105,991	\$	-	\$	23,105,991	\$	-
Total investments by fair value level	\$ 23,105,991	\$	_	\$	23,105,991	\$	_
Investments by fair value level							
Beneficial interests in investments held by							
CERBT trust fund	\$ 657,320	\$	-	\$	-	\$	657,320
Total investments by fair value level	\$ 657,320	\$	_	\$	_	\$	657,320

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code §41001). The fair value of the District's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Notes to the Financial Statements, Continued June 30, 2020

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

Investments in money market funds are amounts held by fiscal agents for community facilities districts special tax bonds.

The District invests OPEB trust funds in the California Employers' Retiree Benefit Trust (CERBT) Strategy 1 portfolio. The CERBT Strategy 1 portfolio is invested in various asset classes in percentages approved by the CalPERS Board. Generally, equities are intended to help build the value of the employer's portfolio over the long term while bonds are intended to help provide income and stability of principal. Also, strategies invested in a higher percentage of equities seek higher investment returns (but assume more risk) compared with strategies invested in a higher percentage of bonds.

The following is a reconciliation of the beginning and ending balance of investments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended June 30, 2020:

	Beneficial Interests in		
	Inv	vestments	
	Held by		
	CERBT Trus		
Balance at June 30, 2019	\$	635,165	
Purchases/contributions of investments		-	
Investment return, net		22,702	
Distributions		-	
Administrative expenses		(547)	
Balance at June 30, 2020	\$	657,320	

D. Cash and Investments

1. Cash in County Treasury

In accordance with Education Code §41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$23,105,991 as of June 30, 2020). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$23,105,991. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

Notes to the Financial Statements, Continued June 30, 2020

2. Cash on Hand, In Banks, and in Revolving Fund

Cash balances on hand and in banks (\$98,998 as of June 30, 2020) and in revolving fund (\$85,100 as of June 30, 2020) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

3. Investments

The District's investments at June 30, 2020 are shown below:

Description	Maturity	R	eported	Fa	ir Value
CERBT Investment Strategy 1	<30 Days	\$	657,320	\$	657,320

4. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 Years	None	None
Registered State Bonds, Notes, Warrants	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Corporate notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Notes to the Financial Statements, Continued June 30, 2020

5. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. <u>Credit Risk</u>

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county treasury is restricted by Government Code §53635 pursuant to §53601 to invest only 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 ratings of securities by nationally recognized rating agencies are designed to give an indication of risk.

At June 30, 2020, credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount		
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 23,105,991		
CERBT Investment Strategy 1	Unrated	Not Applicable	657,320		

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. 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 provision 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. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

At June 30, 2020, the District's bank balances did not exceed FDIC limitations and were therefore not exposed to custodial credit risk.

Notes to the Financial Statements, Continued June 30, 2020

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in 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. The District maintains pooled investments with the San Diego County Treasury with a fair value of \$23,105,991. The average weighted maturity for this pool was 516 days at June 30, 2020.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

6. <u>Investment Accounting Policy</u>

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.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 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.

Notes to the Financial Statements, Continued June 30, 2020

E. Accounts Receivable

There are no significant receivables which are not scheduled for collection within one year of year end. Accounts receivable balances as of June 30, 2020 consisted of:

	Major Governmental Funds			Ν	onmajor		
		General	Building		Governmental		
		Fund		Fund	Funds		 Total
Federal Government:							
Special Education	\$	1,419,716	\$	-	\$	-	\$ 1,419,716
Child Nutrition Program		-		-		174,357	174,357
School Improvement		84,126		-		-	84,126
Other Federal Programs		9,927		-		-	9,927
State Government:							
LCFF State Aid		6,130,662		-		-	6,130,662
Lottery		252,275		-		-	252,275
Child Nutrition Program		-		-		14,958	14,958
Special Education		280,026		-		-	280,026
CSESAP		126,278		-		-	126,278
Local Sources							
Interest		42,878		51,736		12,055	106,669
Special Education		291,726		-		-	291,726
Charter School Oversight		163,238		-		-	163,238
After School Program		58,241		-		-	58,241
SD Grantmakers		-		-		75,000	75,000
Other Local Sources		66,493		-		1,032	 67,525
Total Accounts Receivable	\$	8,925,586	\$	51,736	\$	277,402	\$ 9,254,724

F. Prepaid Expenditures

As of June 30, 2020 prepaid expenditures consisted of:

	General Fund		
Prepaid service agreement	\$	3,277	

Notes to the Financial Statements, Continued June 30, 2020

G. Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

Governmental activities:	Beginning Balances	Increases	Decreases	Ending Balances	
Capital assets not being depreciated:					
Land	\$ 2,600,683	\$ -	\$ -	\$ 2,600,683	
Work in progress	1,096,773	-	-	1,096,773	
Total capital assets not being depreciated	3,697,456	-	-	3,697,456	
Capital assets being depreciated:					
Land improvements	927,614	854,006	-	1,781,620	
Buildings and improvements	51,691,553	930,053	-	52,621,606	
Equipment	8,162,374	1,038,485		9,200,859	
Total capital assets being depreciated	60,781,541	2,822,544	-	63,604,085	
Less accumulated depreciation for:					
Land improvements	(755,501)	(34,476)	-	(789,977)	
Buildings and improvements	(19,840,753)	(1,579,555)	-	(21,420,308)	
Equipment	(5,894,753)	(478,667)		(6,373,420)	
Total accumulated depreciation	(26,491,007)	(2,092,698)		(28,583,705)	
Total capital assets being depreciated, net	34,290,534	729,846		35,020,380	
Governmental activities capital assets, net	\$ 37,987,990	\$ 729,846	\$ -	\$ 38,717,836	

Depreciation was charged to functions as follows:

Instruction	\$ 1,700,365
Instruction Related	4,725
Pupil Services	241,109
Community Services	5,967
General Administration	39,931
Plant Services	100,601
	\$ 2,092,698

Notes to the Financial Statements, Continued June 30, 2020

H. Interfund Balances & Activities

1. <u>Due to and From Other Funds</u>

Balances due to and due from other funds at June 30, 2020 consisted of the following:

Interfund Receivable	Interfund Payable					
(Due From Other Funds)	(Due To Other Funds)	/	Amount	Purpose		
General Fund	Building Fund	\$	276	OPEB allocations		
General Fund	Nonmajor Governmental Funds		25,877	OPEB allocations		
General Fund	Nonmajor Governmental Funds		12,199	Indirect cost allocations		
General Fund	Nonmajor Governmental Funds		127,009	ESS & LEAPP 8% revenue		
General Fund	Nonmajor Governmental Funds		6,269	Developer fees		
General Fund	Nonmajor Governmental Funds		25,194	ASES year end revenue adjustment		
General Fund	Nonmajor Governmental Funds		41,691	Reimbursement of expenses		
Nonmajor Governmental Funds	General Fund		25,194	ASES year end revenue adjustment		
Nonmajor Governmental Funds	General Fund		23,032	Indirect cost corrections		
Nonmajor Governmental Funds	General Fund		13,544	Food service meals		
Nonmajor Governmental Funds	General Fund		78,820	Expense grants		
Nonmajor Governmental Funds	General Fund		1,021	Reimbursement of expenses		
	Total	\$	380,126			

2. <u>Transfers to and From Other Funds</u>

Transfers to and from other funds at June 30, 2020, consisted of the following:

Transfers In	Transfers Out		Amount		Purpose	
Nonmajor Governmental Funds	General Fund		\$	3,896	Program contribution	
		Total	\$	3,896		

Notes to the Financial Statements, Continued June 30, 2020

I. Accounts Payable

Accounts payable balances as of June 30, 2020 consisted of:

	Major Govern	nmental Funds	Nonmajor	Total	
	General	Building	Governmental	Governmental	
	Fund	Fund	Funds	Funds	
Vendors Payable	\$ 1,376,715	\$ 183,277	\$ 46,517	\$ 1,606,509	
Payroll and Benefits	250,376	235	13,164	263,775	
LCFF Repayment	335,993	-	-	335,993	
EPA Repayment	1,908,096	-	-	1,908,096	
Other Current Liabilities	148,706		1,074	149,780	
Total Accounts Payable	\$ 4,019,886	\$ 183,512	\$ 60,755	\$ 4,264,153	

J. Unearned Revenue

Unearned revenue balances as of June 30, 2020 consisted of:

	Ν	lajor Govern	nmental I	Funds	No	onmajor	Total		
	C	General		Building		Governmental		ernmental	
		Fund	F	Fund		Funds		Funds	
Federal Programs									
Title I	\$	64,762	\$	-	\$	-	\$	64,762	
Title IV		10,794		-		-		10,794	
Indian Education		15,929		-		-		15,929	
State Programs									
Child Development		-		-		18,128		18,128	
Local Sources									
School Lunch Balances		-		-		42,485		42,485	
Total Unearned Revenue	\$	91,485	\$	-	\$	60,613	\$	152,098	

Notes to the Financial Statements, Continued June 30, 2020

K. Fund Balance Classifications of the Governmental Funds

Ending fund balance classifications of the governmental funds for the year ended June 30, 2020 consisted of:

	 Major Govern	nment	al Funds	N	Jonmajor		Total	
	 General		Building	Go	vernmental	G	overnmental	
	 Fund		Fund	Funds			Funds	
Nonspendable Fund Balance								
Revolving Cash	\$ 85,000	\$	-	\$	100	\$	85,100	
Inventory	-		-		99,362		99,362	
Prepaid Expenditures	 3,277		_		-		3,277	
Total Nonspendable Fund Balance	 88,277		-		99,462		187,739	
Restricted Fund Balance								
Child Nutrition Program	-		-		378,050		378,050	
Child Development Program	-		-		898,786		898,786	
Capital Projects	-		11,987,415		1,469,006		13,456,421	
Educational Programs	477,271		-		-		477,271	
Debt Service	-		-		2,189,032		2,189,032	
Other Purposes	 179,761		-		-		179,761	
Total Restricted Fund Balance	 657,032		11,987,415		4,934,874		17,579,321	
Assigned Fund Balance								
Deferred Maintenance	300,000		-		-		300,000	
Educational Programs	463,735		-		-		463,735	
OPEB	60,063		-		-		60,063	
Other Purposes	 243		-		23,983		24,226	
Total Committed Fund Balance	 824,041		-		23,983		848,024	
Unassigned Fund Balance								
For Economic Uncertanties	1,778,073		-		-		1,778,073	
Other Unassigned	7,790,166		-		-		7,790,166	
Total Unassigned Fund Balance	 9,568,239		-		-		9,568,239	
Total Fund Balance	\$ 11,137,589	\$	11,987,415	\$	5,058,319	\$	28,183,323	

L. Short Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as other financing sources. During the year ended June 30, 2020, the District did not enter into any short-term debt agreements.

Notes to the Financial Statements, Continued June 30, 2020

M. Long Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 63,919,283	\$ 1,488,821	\$ 1,755,525	\$ 63,652,579	\$ 1,140,971
Early Retirement Incentive	532,474	-	181,482	350,992	157,628
Net Pension Liability*	55,918,459	-	1,558,214	54,360,245	-
Net OPEB Obligation*	14,196,360	2,243,133	-	16,439,493	-
Compensated Absences*	331,266	24,561		355,827	355,827
Total Governmental Activities	\$134,897,842	\$ 3,756,515	\$ 3,495,221	\$135,159,136	\$ 1,654,426

*Other long-term liabilities

- Payments for general obligation bonds are made from the bond interest and redemption fund.
- Payments for early retirement incentives are made from the general fund.
- Payments for pension contributions are made from the general fund, child development fund and cafeteria fund.
- Payments for OPEB contributions are made from the general fund, child development fund and cafeteria fund.
- Payments for compensated absences are made from the general fund, child development fund and the cafeteria fund.

2. General Obligation Bonds

The District's bonded debt consists of various issues of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds pay primarily for acquiring or constructing capital facilities. The District repays general obligation bonds from voter-approved property taxes.

November 4, 2008, registered voters authorized the issuance of \$79,550,000 principal amount of general obligation bonds.

November 4, 2014, registered voters reauthorized the issuance of \$31,000,000 principal amount of general obligation bonds.

Of amounts authorized by registered voters, \$13,100,000 remains unissued.

Notes to the Financial Statements, Continued June 30, 2020

	Date of Issue		Intere	terest Rate N		Maturity Date		Amount of Original Issue	
2008 Election, Series A	04/23	04/23/09		- 6.03%	ó	08/0	1/33	\$ 1	21,833,149
2008 Election, Series B	10/0	7/10	6.14 -	- 6.49%	⁄0	08/0	1/50		12,982,209
2015 Refunding Bonds	06/09	9/15	2.00	- 4.00%	- /	08/0	1/35		6,185,000
2016 Refunding Bonds	11/02			- 4.00%	-	08/0			17,815,000
e									, ,
2014 Election, Series B	11/1:	5/18	4.00 -	- 5.75%	0	08/0	1/45		15,000,000
Total							:	\$	73,815,358
	Beginning						Ending	1	Due Within
	Balance	Ir	ncreases	De	creases		Balance		One Year
2008 Election, Series A									
Principal	\$ 2,408,149	\$	-	\$	625,000	\$	1,783,149	\$	-
Premium	69,804		-		18,117		51,687		-
Accreted Interest	1,968,349		314,019		-		2,282,368		-
2008 Election, Series B									
Principal	10,690,031		-		-		10,690,031		-
Premium	278,929		-		-		278,929		-
Accreted Interest	7,359,707		1,174,802		-		8,534,509		-
2015 Refunding Bonds									
Principal	5,910,000		-		60,000		5,850,000		50,000
Discount	(76,784)		-		(779)		(76,005)		(650)
2016 Refunding Bonds									
Principal	17,455,000		-		-		17,455,000		500,000
Premium	1,898,722		-		-		1,898,722		54,389
2014 Election, Series B									
Principal	15,000,000		-		990,000		14,010,000		505,000
Premium	957,376		-		63,187		894,189		32,232
Total	\$ 63,919,283	\$	1,488,821	\$	1,755,525	\$	63,652,579	\$	1,140,971

General obligation bonds at June 30, 2020 consisted of the following:

Notes to the Financial Statements, Continued June 30, 2020

Year Ended					Accreted	
June 30,	 Principal		Interest		Interest	 Total
2021	\$ 1,055,000	\$	1,528,762	\$	-	\$ 2,583,762
2022	1,150,000		1,474,406		-	2,624,406
2023	775,000		1,426,794		-	2,201,794
2024	1,005,000		1,383,494		-	2,388,494
2025	860,152		1,352,744		819,848	3,032,744
2026-2030	7,612,997		6,327,418		3,117,003	17,057,418
2031-2035	17,158,545		3,560,736		2,766,455	23,485,736
2036-2040	8,119,152		1,768,975		18,155,848	28,043,975
2041-2045	7,243,797		821,800		14,412,771	22,478,368
2046-2050	4,181,542		26,300		27,556,831	31,764,673
2051-2055	 626,995				7,348,005	 7,975,000
Total	\$ 49,788,180	\$	19,671,427	\$	74,176,761	\$ 143,636,368

The annual requirements to amortize the bonds outstanding at June 30, 2020 are as follows:

Amounts represented in the repayment schedule for accreted interest are reflective of 100% of amounts to be repaid. Amounts represented as accreted interest in the debt summary are reflective of amounts that have accrued as of June 30, 2020.

Accreted interest is the process of systematically increasing the carrying amount of capital appreciation bonds to their estimated value at the maturity date of the bond. The District imputes the effective interest rate, using the present value, the face value, and the period of the bond and multiplies the effective interest rate by the book value of the debt at the end of the period.

Premium

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Bond discount arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and the discount decrease the face value of the bond and then amortize the premium or discount over the life of the bond.

Effective interest on general obligation bonds issued at a premium are as follows:

Total Interest Payments Bond Premium/Discount Net Interest Payments	2008 Election Series A \$ 23,929,697 (846,769) 23,082,928	2008 Election Series B \$ 79,073,622 (338,737) 78,734,885	2015 Refunding \$ 3,328,219 80,353 3,408,572	2016 Refunding \$ 8,717,336 (1,937,882) 6,779,454	2014 Election Series B \$ 11,652,125 (957,376) 10,694,749
PAR Amount of Bonds	21,833,149	12,982,209	6,185,000	17,815,000	15,000,000
Periods	21	38	20	15	26
Effective Interest Rate	5.03%	15.96%	2.76%	2.54%	2.74%

Notes to the Financial Statements, Continued June 30, 2020

3. Early Retirement Incentive

On June 20, 2015 the District offered an early retirement incentive through CalSTRS for which eligible employees received two years of service credit in exchange for early retirement. The incentive was utilized by twelve employees. The District elected to defer payments on the service credits over an eight-year period at a fixed interest rate of 5%. The District incurred a one-time administrative fee of \$360 for each employee (total of \$4,320). Total principle incurred for the service credits was \$573,762.

On June 20, 2017, the District offered an early retirement incentive whereby two employees opted to receive 40% of their annual salary over a three year period after retirement based on employee specifications noted in the Lakeside Teachers Association contract. The payments will be paid through District payroll and amount to \$73,334 to be paid over three years in annual installments of \$24,445.

In February 2018, the District offered an early retirement incentive through the San Diego County Schools Fringe Benefits Consortium whereby a 403(b) plan was offered to classified employees for the 2017-18 fiscal year. A total of fifteen employees utilized the incentive whereby each employee received 40% of their base salary over three years in three equal payments. Total incentive cost to the District amounts to \$224,156, which includes an administrative fee of 1% for each year, to be paid in three equal payments.

Early retirement incentive activity for the year ended June 30, 2020 consisted of:

	eginning Balance	Inci	Increases		Decreases		Ending Balance		Due Within One Year	
2015 STRS Option III	\$ 359,184	\$	-	\$	82,910	\$	276,274	\$	82,910	
2016 STRS Option II	23,853		-		23,853		-		-	
2018 FBC Classified	 149,437		-		74,719		74,718		74,718	
Total	\$ 532,474	\$	-	\$	181,482	\$	350,992	\$	157,628	

Future repayments on early retirement incentives are as follows:

Year Ended					
June 30,	I	Principal	I	nterest	 Total
2021	\$	157,628	\$	21,448	\$ 179,076
2022		82,910		15,012	97,922
2023		110,454		10,712	 121,166
Total	\$	350,992	\$	47,172	\$ 398,164

Notes to the Financial Statements, Continued June 30, 2020

4. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2020 amounted to \$355,827. This amount is included as part of long-term liabilities in the government-wide financial statements.

5. <u>Net Pension Liability</u>

The District's beginning net pension liability was \$55,918,459 and decreased by \$1,558,214 during the year ended June 30, 2020 for a ending net pension liability of \$54,360,245. See Note N for additional information regarding the net pension liability.

6. <u>Net OPEB Liability</u>

The District's beginning net OPEB liability was \$14,196,360 and increased by \$2,243,133 during the year ended June 30, 2020 for a ending net OPEB liability of \$16,439,493. See Note O for additional information regarding the net OPEB liability.

Notes to the Financial Statements, Continued June 30, 2020

N. Pension Plans

1. <u>General Information about the Pension Plans</u>

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension 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). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plan's provisions and benefits in effect at June 30, 2020 are summarized as follows:

	CalSTRS	
	Before	After
Hire Date	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	55-60	55-62
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.4%	1.0 - 2.4%*
Required Employee Contribution Rates (at June 30, 2020)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2020)	17.100%	17.100%
Requried State Contribution Rates (at June 30, 2020)	10.328%	10.328%

*Amounts are limited to 120% of Social Security Wage Base.

**The rate imposed on CalSTRS 2% at 62 members is based on the normal cost of benefits.

Notes to the Financial Statements, Continued June 30, 2020

	CalPERS		
	Before	After	
Hire Date	Jan. 1, 2013	Jan. 1, 2013	
Benefit Formula	2% at 55	2% at 62**	
Benefit Vesting Schedule	5 Years	5 Years	
Benefit Payments	Monthly for life	Monthly for life	
Retirement Age	50-62	52-67	
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.5%	1.0 - 2.5%*	
Required Employee Contribution Rates (at June 30, 2020)	7.000%	7.000%	
Required Employer Contribution Rates (at June 30, 2020)	19.721%	19.721%	

*Amounts are limited to 120% of Social Security Wage Base.

**The rate imposed on CalPERS 2% at 62 members is based on the normal cost of benefits.

c. <u>Contributions</u>

CalSTRS

For the fiscal year ended June 30, 2020 (measurement date June 30, 2019), California Education Code §22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS board have been established at 17.10% of creditable compensation for the fiscal year ended June 30, 2020. Rates are defined in Education Code §22950.5 through the fiscal year ending June 30, 2021. Beginning in the fiscal year ending on June 30, 2022 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary.

CalPERS

California Public Employees' Retirement Law §20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2020 (measurement date June 30, 2019), the employee contribution rate was 7.00% and the employer contribution rate was 19.721% of covered payroll.

Notes to the Financial Statements, Continued June 30, 2020

On Behalf Payments

Consistent with California Education Code §22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2020 (measurement date June 30, 2019) the State contributed 10.328% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

CalSTRS					
	On Behalf		On Behalf		On Behalf
Year Ended	Contribution		Contribution		Pension
June 30,	Rate		Amount		Expense
2018	8.292%	\$	1,865,999	\$	850,852
2019	16.443%		3,574,436		(679,068)
2020	10.328%		2,418,803		764,610
	C	a ID I	ERS		
	On Behalf	ан і	On Behalf		On Behalf
Year Ended	Contribution		Contribution		Pension
i cui Enaca	_				_
June 30,	Rate		Amount		Expense
2019	8.086%	\$	692,389	\$	-

The contributions made by the State during the fiscal year ended June 30, 2019 included amounts resulting from Senate Bill (SB) 90 settlement in which the State contributed an additional \$2.2 Billion to CalSTRS and \$904 Million to CalPERS during the 2018-19 fiscal year in order to reduce employer contribution rates in 2019-20 and 2020-21. In addition, the State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year as a continuing settlement associated with SB90. As a result, on behalf contributions for the years ended June 30, 2019 and June 30, 2020 are not comparable to the year June 30, 2018 as presented.

Notes to the Financial Statements, Continued June 30, 2020

d. Contributions Recognized

For the fiscal year ended June 30, 2020 (measurement period June 30, 2019), the contributions recognized for each plan were:

		Fund Financial Statements				
	((Current Financial Resources Measurement Focus				
	_	CalSTRS		CalPERS		Total
Contributions - Employer	\$	4,004,796	\$	1,862,866	\$	5,867,662
Contributions - State On Behalf Payments	_	2,418,803		-	_	2,418,803
Total Contributions	\$_	6,423,599	_\$_	1,862,866	\$	8,286,465
		Governm	ent-	Wide Financia	l Sta	itements
	_	(Economic	Res	sources Measu	rem	ent Focus)
	_	CalSTRS		CalPERS		Total
Contributions - Employer	\$	3,247,138	\$	1,318,445	\$	4,565,583
Contributions - State On Behalf Payments	_	2,418,803		-		2,418,803
Total Contributions	\$	5,665,941	\$	1,318,445	\$	6,984,386

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019 (measurement date) the District reported net pension liabilities for its proportionate share of the net pension liability of each plan as follows:

		Proportionate		
		Share of the		
	Net Pension			
		Liability		
	_			
CalSTRS	\$	36,528,043		
CalPERS	-	17,832,202		
Total	\$	54,360,245		

Notes to the Financial Statements, Continued June 30, 2020

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to measurement date June 30, 2019 using standard update procedures. 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 plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2019 and June 30, 2020 were as follows:

		CalPERS		
	District's	State's	Total For	District's
	Proportionate	Proportionate	District	Proportionate
	Share	Share*	Employees	Share
Proportion June 30, 2019	0.0424%	0.0221%	0.0644%	0.0637%
Proportion June 30, 2020	0.0404%	0.0237%	0.0642%	0.0612%
Change in Proportion	-0.0019%	0.0017%	-0.0003%	-0.0025%

*Represents State's Proportionate Share on behalf of District employees.

a. <u>Pension Expense</u>

	_	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$	(2,414,789) \$	856,575 \$	(1,558,214)
State On Behalf Pension Expense		764,610	-	764,610
Employer Contributions to Pension Expense		4,004,796	1,862,866	5,867,662
(Increase) Decrease in Deferred Outflows of Resources		2,193,723	321,747	2,515,470
Increase (Decrease) in Deferred Inflows of Resources		(416,739)	554,232	137,493
Total Pension Expense	\$	4,131,601 \$	3,595,420 \$	7,727,021

Notes to the Financial Statements, Continued June 30, 2020

b. Deferred Outflows and Inflows of Resources

At June 30, 2020, The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			urces
	_	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$	4,004,796 \$	1,862,866 \$	5,867,662
Differences between actual and expected experience Changes in assumptions		86,098 3,594,242	1,585,108 1,401,888	1,671,206 4,996,130
Changes in employer's proportionate share		266,702	101,084	367,786
Total Deferred Outflows of Resources	\$	7,951,838 \$	4,950,946 \$	12,902,784
	_	Deferred	l Inflows of Resou	rces
	_	CalSTRS	CalPERS	Total
Differences between actual and expected experience Changes in employer's proportionate share Net difference between projected and actual earnings	\$	(667,987) \$ (3,539,396) (2,623,212)	- \$ (909,855) (192,525)	(667,987) (4,449,251) (2,815,737)
Total Deferred Inflows of Resources	\$	(6,830,595) \$	(1,102,380) \$	(7,932,975)

Pension contributions made subsequent to the measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2020. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five-year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

	Deferred	l Outflows	Deferred	Inflows	
Year Ended	of Re	sources	of Reso	urces	Net Effect
June 30,	CalSTRS	CalPERS	CalSTRS	CalPERS	on Expenses
2021 \$	6,090,144	\$ 3,115,060	\$ (2,539,533) \$	(110,751) \$	6,554,920
2022	1,818,646	1,200,293	(2,541,050)	(602,644)	(124,755)
2023	21,525	464,421	(1,212,684)	(303,557)	(1,030,295)
2024	21,523	171,172	(403,960)	(85,428)	(296,693)
2025	-	-	(133,366)	-	(133,366)
Thereafter		-	(2)	-	(2)
Total \$	7,951,838	\$ 4,950,946	\$ (6,830,595) \$	(1,102,380) \$	4,969,809

Notes to the Financial Statements, Continued June 30, 2020

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2020 were based on actuarial valuations determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2019	June 30, 2019
Valuation Date	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.50%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	7.15%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

- (1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.
- (2) CalSTRS projects mortality by setting the projection scale equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) tables issued by the Society of Actuaries.
- (3) Wage growth is a component of inflation for CalPERS assumptions.
- (4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.
- d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rates assumed the contributions from the plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate, and the use of the Discount bond rate calculations is not necessary for either plan. The stress test results are presented in detailed reports that can be obtained from CalPERS and CalSTRS respective websites.

Notes to the Financial Statements, Continued June 30, 2020

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. The last ALM completed by CalSTRS was conducted in 2015. CalSTRS is in process of completing the next ALM with an initial expected completion date of November 2019. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

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

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

Notes to the Financial Statements, Continued June 30, 2020

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS

	Assumed	Long-Term
	Asset	Expected Real
Asset Class	Allocation	Rate of Return*
Global Equity	47.00%	4.80%
Fixed Income	12.00%	1.30%
Real Estate	13.00%	3.60%
Private Equity	13.00%	6.30%
Risk Mitigating Strategies	9.00%	1.80%
Inflation Sensitive	4.00%	3.30%
Cash/Liquidity	2.00%	-0.40%
*20 year average		

CalPERS

	Assumed	Real Return	Real Return	
	Asset	Years	Years	
Asset Class*	Allocation	1-10**	11+***	
Global Equity	50.00%	4.80%	5.98%	
Fixed Income	28.00%	1.00%	2.62%	
Inflation Assets	0.00%	0.77%	1.81%	
Private Equity	8.00%	6.30%	7.23%	
Real Assets	13.00%	3.75%	4.93%	
Liquidity	1.00%	0.00%	-0.92%	

*In the basic financial statements, fixed income is included in global debt securities; liquidity is included in short term investments; inflation assets are included in both global equity securities and global debt securities.

**An expected inflation of 2.00% is used for this period.

***An expected inflation of 2.92% is used for this period.

Notes to the Financial Statements, Continued June 30, 2020

e. <u>Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, 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 or 1 percentage point higher than the current rate:

	 CalSTRS	CalPERS
1% Decrease	\$ 6.10%	6.15%
Net Pension Liability	54,450,969 \$	24,715,701
Current Discount Rate	\$ 7.10%	7.15%
Net Pension Liability	36,528,043 \$	17,832,202
1% Increase	\$ 8.10%	8.15%
Net Pension Liability	22,843,987 \$	10,554,127

Notes to the Financial Statements, Continued June 30, 2020

3. <u>Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability</u>

CalSTRS

	Increase (Decrease)					
-	Total	Plan	Net	State's Share	District's Share	
	Pension	Fiduciary	Pension	of Net Pension	of Net Pension	
	Liability	Net Position	Liability	Liability	Liability	
	(a)	(b)	(a) - (b)	(c)	(a) - (b) - (c)	
Balance at June 30, 2019						
(Previously Reported) \$	211,360,250 \$	150,038,064 \$	61,322,186 \$	22,379,354 \$	38,942,832	
Changes for the year:						
CalSTRS Auditor Adjustment	-	(1,167)	1,167	432	735	
Change in prop. share	(807,783)	(573,420)	(234,363)	1,537,604	(1,771,967)	
Service cost	4,528,040	-	4,528,040	1,674,716	2,853,324	
Interest	14,413,994	-	14,413,994	5,331,080	9,082,914	
Difference between						
expected and actual						
experience	(1,185,442)	-	(1,185,442)	(438,441)	(747,001)	
Change in benefits	20,538	-	20,538	7,596	12,942	
Contributions:						
Employer	-	3,622,735	(3,622,735)	(1,339,885)	(2,282,850)	
Employee	-	2,341,359	(2,341,359)	(865,962)	(1,475,397)	
State On Behalf	-	3,424,020	(3,424,020)	(1,266,389)	(2,157,631)	
Net investment income	-	9,561,727	(9,561,727)	(3,536,448)	(6,025,279)	
Other income	-	81,898	(81,898)	(30,290)	(51,608)	
Benefit payments, including						
refunds of employee						
contributions	(9,817,266)	(9,817,266)	-	-	-	
Administrative expenses	-	(162,992)	162,992	60,283	102,709	
Borrowing costs	-	(67,587)	67,587	24,998	42,589	
Other expenses	-	(2,746)	2,746	1,015	1,731	
Net changes	7,152,081	8,406,561	(1,254,480)	1,160,309	(2,414,789)	
Balance at June 30, 2020 \$	218,512,331 \$	158,444,625 \$	60,067,706 \$	23,539,663 \$	36,528,043	

Notes to the Financial Statements, Continued June 30, 2020

CalPERS

	Increase (Decrease)				
	Total Plan Net				
	Pension	Fiduciary	Pension		
	Liability	Net Position	Liability		
	(a)	(b)	(a) - (b)		
Balance at June 30, 2019	, <u>, , , , , , , , , , , , , , , , </u>	· · · · ·			
(Previously Reported) \$_	58,229,383 \$	41,253,756 \$	16,975,627		
Changes for the year:					
Change in prop. share	(2,269,105)	(1,607,592)	(661,513)		
Service cost	1,362,488	-	1,362,488		
Interest	4,015,968	-	4,015,968		
Difference between					
expected and actual					
experience	855,867	-	855,867		
Change in assumptions	-	-	-		
Contributions:					
Employer	-	1,546,614	(1,546,614)		
Employee	-	620,469	(620,469)		
Plan to plan res. movement	-	186	(186)		
Net investment income	-	2,577,118	(2,577,118)		
Benefit payments, including refunds of employee					
contributions	(2,660,016)	(2,660,016)	_		
Administrative expenses	-	(28,243)	28,243		
Other expenses	_	(20,245)	(91)		
Net changes	1,305,202	448,627	856,575		
Balance at June 30, 2020 \$	59,534,585 \$	41,702,383 \$	17,832,202		
			17,032,202		

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports available on their respective websites.

Notes to the Financial Statements, Continued June 30, 2020

O. Postemployment Benefits Other than Pension Benefits (OPEB)

A. Plan Description

The California Public Employees Retirement System (CalPERS) administers the Lakeside Union School District Retiree Benefits Plan (Plan) through the California Employers' Retiree Benefit Trust (CERBT). The plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for employee groups as follows:

The District provides the ability to enroll in retiree health benefits (including medical, dental and vision) to eligible retirees and their dependents. The District's financial obligation is to pay for retiree medical for the retiree only coverage to age 65 subject to an annual maximum benefit allotment. The retiree pays for any amounts above the annual maximum and for the cost of covering dependents. Retirees can elect dental and vision coverage on a self-pay basis. The District does not contribute any retiree health benefits beyond the retiree's attainment of age 65. The current applicable maximum benefit allotments and eligibility for coverage are described below.

Certificated Employees

The District provides retiree medical including prescription drug benefits to eligible retirees and their eligible dependents to the retirees' attainment of age 65. Eligibility for retiree medical benefits requires retirement under STRS on or after age 55 with at least 15 years of District eligible service.

The District's contribution for eligible employees who retired before January 1, 2018 is an amount equal to the premium for retiree only subject to a maximum, which is equivalent to the cost of the employee only health coverage under the most expensive HMO health plan offered by the District annually. The District's contribution for eligible employees who retire on or after January 1, 2018 is an amount equal to the premium for retiree only subject to a maximum, which is equivalent to the cost of the employee only health coverage under the UHC Network 1 health plan offered by the District annually. The District does not provide any financial contribution for coverage beyond age 65. Retirees can elect dependent medical and dental coverage on a self-paid basis. Spouse coverage ceases upon the death of the retiree. The District does not provide any financial contribution for coverage beyond age 65. Retirees can elect dependent medical coverage and additional dental coverage on a self-paid basis. Spouse coverage ceases upon the death of the retiree.

Classified Employees

The District provides retiree medical including prescription drug benefits to eligible retirees and their eligible dependents to the retirees' attainment of age 65. For employees hired before September 11, 2014, eligibility for retiree medical and dental benefits requires retirement under PERS on or after age 55 with at least 10 years of District eligible service. For employees hired on or after September 11, 2014, eligibility for retiree medical benefits requires retirement under PERS on or after 35 with at least 10 years of District eligible service. For employees hired on or after 35 with at least 15 years of District eligible service.

Notes to the Financial Statements, Continued June 30, 2020

The District's contribution for eligible employees who retire on or before December 31, 2019 is an amount equal to the retiree only premium up to the most expensive HMO that is available to bargaining unit members. The District's contribution for eligible employees who retire on or after January 1, 2020 is an amount equal to the premium for retiree only subject to a maximum, which is \$7,740 in 2018. If the District's Kaiser and/or UHC Network 1 health care plans exceeds the specific maximum contribution paid by the District, the District will pay 50% of the increased cost and the employee will pay 50% of the increased cost. The District does not provide any financial contribution for coverage beyond age 65. Retirees can elect dependent medical and dental coverage on a selfpaid basis, except for 4 Classified retirees who are grandfathered in for District-paid dental coverage. Spouse coverage ceases upon the death of the retiree.

Management Employees

The District provides retiree medical including prescription drug benefits to eligible retirees and their eligible dependents to the retirees' attainment of age 65. There are some management employees with lifetime medical coverage and/or some life insurance coverage. Eligibility for retiree medical benefits requires retirement under STRS/PERS (age 55 for STRS and age 50 for PERS) with at least 10 years of District eligible service.

The District's contribution is 100% of the retiree-only medical premium. The District does not provide any financial contribution for coverage beyond age 65 for retirees without lifetime coverage. Retirees can elect dependent medical and dental coverage on a self-paid basis, except for 3 Management retirees who are grandfathered in for District-paid dental coverage. Spouse coverage ceases upon the death of the retiree.

Employees Covered by Benefit Terms

At measurement date, June 30, 2020, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	84
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	488
	572

Contributions

The District makes contributions to CERBT to fund as much of the OPEB liability as determined feasible in current operating budget. Contributions are determined by management of the District based on budget implications. Plan members are not required to contribute to the plan.

Notes to the Financial Statements, Continued June 30, 2020

B. Investments

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the CalPERS Board by a majority vote of its members. It is the policy of CalPERS Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The CERBT provides participating employers with the choice of three investment allocation strategies. The expected rate of return of assets is dependent on the funding strategy of a participating employer and which investment allocation strategy is selected. For employers fully funding their annual required contribution, strategy 1 has a CERBT published median yield of 7.28%, strategy 2 has a published median yield of 6.73%, and strategy 3 has a published median of 6.12%. The District has elected to participate in CERBT Strategy 1. The Objective of CERBT Strategy 1 portfolio is to seek returns that reflect the broad investment performance of the financial markets through capital appreciation and investment income. There is no guarantee that the portfolio will achieve its investment objective.

Investment Strategy

The CERBT Strategy 1 portfolio is invested in various asset classes in percentages approved by the CalPERS Board. Generally equities are intended to help build the value of the Plans portfolio over the long term while bonds are intended to help provide income and stability of principal. Also, strategies invested in a higher percentage of equities seek higher investment returns (but assume more risk) compared with strategies invested in a higher percentage of bonds.

The CERBT Strategy 1 portfolio consists of the following asset classes and corresponding benchmarks:

Asset Class	Target Allocation	Target Range	Benchmark
Global Equity	59%	+ or - 5%	MSCI All Country World Indix IMI (net)
Fixed Income	25%	+ or - 5%	Bloomberg Barclays Long Liability Index
Treasury Inflation Protected Securities (TIPS)	5%	+ or - 3%	Bloomberg Barclays U.S. TIPS Index, Series L
Real Estate Investment Trusts	8%	+ or - 5%	FTSE EPRA/NAREIT Developed Liquid Index
Commodities	3%	+ or - 3%	S&P GSCI Total Return Index
Cash	0%	+ 2%	91 Day Treasury Bill

Target Allocations were approved by the CalPERS Board at the October 2018 Investment Committee Meeting.

Concentrations

The Plan holds investments explicitly in the CERBT Strategy 1 portfolio which represents an amount greater than 5% of the Plan's fiduciary net position.

Notes to the Financial Statements, Continued June 30, 2020

Performance

For the year ended June 30, 2020, the CERBT Strategy 1 performed as follows:

	1 Month	3 Months	Fiscal YTD	1 Year	3 Years*	5 Years*	10 Years*	Inception* (June 1, 2007)
Gross Return ^{1,3}	3.54%	10.72%	7.95%	11.61%	7.70%	8.33%	8.59%	5.36%
Net Return ^{2,3}	3.53%	10.69%	7.93%	11.51%	7.61%	8.23%	8.49%	5.29%
Benchmark Returns	3.53%	10.64%	7.91%	11.18%	7.37%	7.90%	8.28%	4.93%
Standard Deviation ⁴	-	-	-	-	11.75%	10.11%	9.97%	12.82%

Since

Performance quoted represents past performance, which is no guarantee of future results that may be achieved by the fund.

*Returns for periods greater than one year are annualized

¹Gross performance figures are provided net of SSGA operating expenses.

²Net performance figures deduct all expenses to the fund, including investment management, administrative and recordkeeping fees.

³See expenses below.

⁴Standard deviation is based on gross returns.

The time-weighted rate of return for CERBT Strategy 1 was 6.5% as of the most recent CalPERS investment report dated June 30, 2019.

Expenses

CERBT is a self-funded trust in which participating employers pay for all administrative and investment expenses. Expenses reduce the gross investment return by the fee amount. The larger the expenses, the greater the reduction in investment return. Currently, CERBT expense ratios are 0.10% which consist of administrative expenses borne by CalPERS to administer and oversee the Trust assets, investment management and administrative fees paid to SSGA to manage all asset classes, and recordkeeping fees paid to Northeast Retirement Services to administer individual employer accounts. The expenses described herein are reflected in the net asset value per unit. The expense ratio is subject to change at any time and without prior notification due to factors such as changes to average fund assets or market conditions. CalPERS reviews the operating expenses annually and changes may be made as appropriate. Even if the portfolio loses money during a period, the expenses will still be charged.

Notes to the Financial Statements, Continued June 30, 2020

C. Net OPEB Liability of the District and the Plan

The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Fiscal Year	July 1 st to June 30 th
Measurement Date	June 30, 2020
Funding Policy	Pay-as-you-go
Asset Return	7.0% per annum
Discount Rate	2.45% per annum
Inflation	2.75% per annum
Salary Increases	3.0% per annum
Pre-retirement Turnover	Utilizes the Crocker-Sarason T-5 Turnover Table
Mortality Rates	Utilizes the RPH 2014 mortality table with generational improvements utilizing MP 2018
Retirement Rates	Ranges from 7.5% to 100% based on age with 100% retiring by age 70.
Retirement Eligibility Age	55 for CalSTRS members, 50 for CalPERS members
Participant Rates	85% of future active employees are assumed to elect retiree health coverage at retirement. 75% are assumed to elect Kaiser HMO 10 Plan and the remainder to select HMO Network or the Network 1 HMO.
Spouse Coverage	15% of future retirees electing coverage are assumed to elect coverage for their spouse. Spouses are assumed to be the same age as retiree.
Average Claim Costs	Based on premiums and fundraising, expected claims are expected to range from \$9,793 to \$12,580
Medical Trend Rates	From 5.0% to 7.0%

Notes to the Financial Statements, Continued June 30, 2020

Discount Rate

The discount rate of 2.45% is a blended rate between the rate of return and the resulting rate using the average of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

The discount rate has decreased from the June 30, 2019 discount rate of 3.15%.

Actuarial Cost Method

The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the cost is based on the projected benefit expected to be paid at retirement.

The EAN normal cost equals the level annual amount of contribution from the employee's date of hire (entry date) to their retirement date that is sufficient to fund the projected benefit. As required by GASB 75, the normal cost is calculated to remain level as a percentage of pay. The EAN actuarial accrued liability equals the present value of all future benefits for retired and current employees and their beneficiaries less the portion expected to be funded by future normal costs.

Actuarial Value of Assets

Any assets of the plan are valued on a market value basis.

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the OPEB plan's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	59%	5.50%
Fixed Income	25%	2.35%
Treasury Inflation Protected Securities (TIPS)	5%	1.50%
Real Estate Investment Trusts	8%	3.65%
Commodities	3%	1.75%
Cash	0%	0.00%

Long-term expected rate of return is 7.00%.

Notes to the Financial Statements, Continued June 30, 2020

Changes in the Net OPEB Liability

	Increase (Decrease)					
	Total OPEB		Plan Fiduciary		Net OPEB	
		Liability	Ne	et Position		Liability
		(a)		(b)		(a) - (b)
Balance at June 30, 2019	\$	14,831,525	\$	635,165	\$	14,196,360
Changes for the year:						
Service cost		988,908		-		988,908
Interest		484,645		-		484,645
Changes of benefit terms		-		-		-
Differences between expected and						
actual experience		1,014,721				
Changes of assumptions		646,744		-		646,744
Contributions - employer		-		869,731		(869,731)
Net investment income		-		22,702		(22,702)
Benefit payments, including refunds of						
member contributions		(869,731)		(869,731)		-
Administrative expenses		-		(547)		547
Other expenses		-				-
Net change		2,265,287		22,155		2,243,132
Balance at June 30, 2020	\$	17,096,812	\$	657,320	\$	16,439,492

Sensitivity of the net OPEB liability to changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	Valuation						
	1% Decrease	Discount Rate	1% Increase				
	(1.45%)	(2.45%)	(3.45%)				
Net OPEB Liability	\$ 17,724,734	\$ 16,439,493	\$ 15,231,808				

Lakeside Union School District Notes to the Financial Statements, Continued

June 30, 2020

Sensitivity of the net OPEB liability to changes in the health care cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

		Healthcare Cost	
	1% Decrease	Trends Rate	1% Increase
	5.50%	6.50%	7.50%
	Decreasing to	Decreasing to	Decreasing to
	3.50%	4.50%	5.50%
Net OPEB Liability	\$ 14,608,533	\$ 16,439,493	\$ 18,608,763

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the fiduciary fund financial statements found in the Basic Financial Statements section of this report.

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$1,656,077. At June 30, 2020 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources		
Differences between actual and expect experience Changes of assumptions Differences between projected and actual earnings	\$ 901,974 829,453 19,232	\$ - (56,254) -		
Total	\$ 1,750,659	\$ (56,254)		

Notes to the Financial Statements, Continued June 30, 2020

Year Ended June 30,	0	Deferred Outflows of Resources		Outflows of		eferred flows of esources	1.0	t Effect on EB Expense
2021	\$	240,483	\$	(14,064)	\$	226,419		
2022		240,483		(14,064)		226,419		
2022		240,481		(14,064)		226,417		
2023		239,869		(14,062)		225,807		
2024		235,520		-		235,520		
Thereafter		553,823		-		553,823		
Total	\$	1,750,659	\$	(56,254)	\$	1,694,405		

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

Payables to the OPEB Plan

At June 30, 2020, the District did not have any payables to the OPEB plan outstanding.

P. Risk Management

The District is exposed to risk of losses due to:

- Torts,
- Theft of, damage to, or destruction of assets,
- Business interruption,
- Errors or omissions,
- Job related illness or injuries to employees,
- Natural disasters,
- Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention, risk transfer to and from an insurer, and risk transfer to a non-insurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property & liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above.

There have been no significant changes in property and liability or workers compensation coverage during the current fiscal year.

Notes to the Financial Statements, Continued June 30, 2020

Q. Participation in Joint Powers Authorities

The District is a member of two joint powers agreements (JPA) entities, the San Diego County Schools Risk Management (SDCSRM) and the San Diego County Schools Fringe Benefits Consortium (SDCSFBC) for the operation of a common risk management and insurance programs for property and liability coverage, workers compensation, and other employee benefits. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

R. Commitments and Contingencies

1. State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject 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.

2. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District as of June 30, 2020.

3. Construction Commitments

As of June 30, 2020, the District had the following commitments with respect to unfinished capital projects:

Construction in Process:	Commitment	*Expeceted Date of Final Completion
745 - DW Video Surveillance	\$ 19,378	January 2020
746 - Lakeside Farms Modernization	268,369	February 2022
747 - Lakeside Farms Parking Lot	79,285	February 2021
748 - Lindo Park MPR	324,109	February 2022
749 - TDS Gym Modernization	1,967,378	January 2022
750 - Central Kitchen Remodel	583,240	October 2020
753 - District Wide Parking Lots	1,155,634	October 2020
754 - TDS MPR Modernization	150,911	September 2021

* Expected Date of final completion subject to change

Notes to the Financial Statements, Continued June 30, 2020

S. Deferred Outflows of Resources

The District issued refunding bonds June 2015 and November 2016, and as a result of the calculated gain or loss, a loss on refunding was recognized as a deferred outflow of resources. The loss on refunding will be amortized over the life of the refunding bonds utilizing the straight line method.

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the pension plan measurement date and other items as outlined in the GASB pronouncement have been recorded as deferred outflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred outflows of resources.

A summary of the deferred outflows of resources as of June 30, 2020 is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
Refunding Loss - 2015 Bonds	\$ 2,462,1	66 \$ -	\$ 144,833	\$ 2,317,333
Refunding Loss - 2016 Bonds	1,676,4	45 -	111,763	1,564,682
Pension Related				-
CalSTRS	10,145,50	4,004,796	6,198,519	7,951,838
CalPERS	5,272,69	2,718,733	3,040,480	4,950,946
OPEB Related	307,93	1,683,205	240,483	1,750,659
Total Deferred Outflows of Resources	\$ 19,864,8	92 \$ 8,406,734	\$ 9,736,078	\$ 18,535,458

Future amortization of deferred outflows is as follows:

Year Ending	Re	efunding]	Pension		OPEB	
June 30,	I	Losses]	Related]	Related	Total
2021	\$	256,596	\$	9,205,204	\$	240,483	\$ 9,702,283
2022		256,596		3,018,939		240,483	3,516,018
2023		256,596		485,946		240,481	983,023
2024		256,596		192,695		239,869	689,160
2025		256,596		-		235,520	492,116
Thereafter		2,599,035		-		553,823	 3,152,858
Total	\$	3,882,015	\$	12,902,784	\$	1,750,659	\$ 18,535,458

Notes to the Financial Statements, Continued June 30, 2020

T. Deferred Inflows of Resources

In accordance with GASB Statement No. 68 & 71, items as outlined in the GASB statement have been recorded as deferred inflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred inflows of resources.

A summary of the deferred inflows of resources as of June 30, 2020 is as follows:

Description]	Beginning Balance]	Increases	Ι	Decreases	Ending Balance
Pension Related							
CalSTRS	\$	7,247,334	\$	2,099,968	\$	2,516,707	\$ 6,830,595
CalPERS		548,148		427,144		(127,088)	1,102,380
OPEB Related		70,318		-		14,064	 56,254
Total Deferred Inflows of Resources	\$	7,865,800	\$	2,527,112	\$	2,403,683	\$ 7,989,229

Future amortization of deferred inflows is as follows:

Pension	Pension OPEB	
Related	Related	Total
\$ 2,650,284	\$ 14,064	\$ 2,664,348
3,143,694	14,064	3,157,758
1,516,241	14,064	1,530,305
489,388	14,062	503,450
133,366	-	133,366
2		2
\$ 7,932,975	\$ 56,254	\$ 7,989,229
	Related \$ 2,650,284 3,143,694 1,516,241 489,388 133,366 2	Related Related \$ 2,650,284 \$ 14,064 3,143,694 14,064 1,516,241 14,064 489,388 14,062 133,366 - 2 -

Notes to the Financial Statements, Continued June 30, 2020

U. Upcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issues pronouncements and additional guidance for governmental agencies to establish consistent accounting across all governments in the United States. The following table represents items that have been issued by GASB that will become effective in future periods:

Description	Date Issued	Fiscal Year Effective
GASB Statement 84, Fiduciary Activities	01/2017	2020-21
GASB Statement 87, Leases	06/2017	2021-22
GASB Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period	06/2018	2021-22
GASB Statement 90, Majority Equity Interest – an amendment of GASB Statements 14 and 61	08/2018	2020-21
GASB Statement 91, Conduit Debt Obligations	05/2019	2022-23
GASB Statement 92, Omnibus 2020	01/2020	2021-22
GASB Statement 93, Replacement of Interbank Offered Rates	03/2020	2020-21
GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements	03/2020	2022-23
GASB Statement 96, Subscription-Based Information Technology Arrangements	05/2020	2022-23
GASB Statement 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements 14, 84 and supersession of GASB Statement 32	06/2020	2021-22
GASB Implementation Guide No. 2019-1, Implementation Guidance Update – 2019	04/2019	2020-21
GASB Implementation Guide No. 2019-2, Fiduciary Activities	06/2019	2020-21
GASB Implementation Guide No. 2019-3, Leases	08/2019	2021-22
GASB Implementation Guide No. 2020-1, Implementation Guidance Update – 2020	04/2020	2021-22

The effects of the upcoming guidance and pronouncements on the District's financial statements has not yet been determined.

Notes to the Financial Statements, Continued June 30, 2020

V. COVID-19 Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting the Lakeside Union School District from March 16, 2020 and continuing into the Fall of 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, subsequently transitioning into a partial re-opening for students.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. The Lakeside Union School District has established a re-opening plan that they believe will provide a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California school districts are eligible for these funds. Additionally, for the 2019-20 fiscal year, the state placed all school districts in a hold harmless state shifting attendance reporting periods to a point prior to the pandemic to prevent sudden losses of attendance from impacting funding for the 2019-20 fiscal year. Finally, funding for the 2020-21 fiscal year is frozen at amounts provided in 2019-20 for all California school districts, with adjustments based on the Governor's budget. The District has established their 2020-21 budget with this in consideration.

W. Subsequent Events

Issuance of Tax Revenue Anticipation Notes

On March 30, 2021, the District issued \$7,500,000 in Tax Revenue Anticipation Notes (TRANs) as a part of the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Note Program, Series 2020-21 B. The TRANs bear interest of 0.25% with principal and interest due June 30, 2021. The TRANs were issued to supplement cash flows.

Required Supplementary Information

Budgetary Comparison Schedule – General Fund For the Year Ended June 30, 2020

	Budgeted	Amounts		Variance to
Revenues	Original	Final	Actual	Final Budget Positive (Negative)
LCFF Sources	¢ 07.500.000	¢ 29.225.155	¢ 20.151.479	¢ 1.92(.222
State Apportionment	\$ 27,532,320	\$ 28,325,155	\$ 30,151,478	\$ 1,826,323
Education Protection Account	7,049,983	5,884,727	3,963,946	(1,920,781)
Property Taxes	10,111,978	10,435,966	10,542,818	106,852
Federal Revenue	2,591,094	2,977,526	2,818,005	(159,521)
Other State Revenue	4,485,803	6,640,348	6,641,524	1,176
Interest Income	152,000	152,000	205,712	53,712
Other Local Revenue	4,619,967	4,769,191	4,800,235	31,044
Total Revenues	56,543,145	59,184,913	59,123,718	(61,195)
Expenditures				
Current Expenditures:				
Certificated Salaries	24,908,601	24,628,054	24,406,711	221,343
Classified Salaries	8,345,825	8,718,844	8,740,738	(21,894)
Employee Benefits	17,671,828	18,724,710	18,437,813	286,897
Books and Supplies	2,425,813	1,680,419	1,272,461	407,958
Services and Other Operating	5,799,567	6,795,756	6,436,323	359,433
Transfers of Indirect Costs	(134,026)	(137,781)	(126,314)	(11,467)
Capital Outlay	80,000	137,003	97,392	39,611
Total Expenditures	59,097,608	60,547,005	59,265,124	1,281,881
Excess (Deficiency) of Revenues				
Over Expenditures	(2,554,463)	(1,362,092)	(141,406)	1,220,686
Other Financing Sources (Uses)				
Interfund Transfers Out			(3,986)	3,986
Net Financing Sources (Uses)			(3,986)	3,986
Net Change in Fund Balance	(2,554,463)	(1,362,092)	(145,392)	1,216,700
Fund Balance - Beginning of Year	11,222,675	11,222,675	11,222,675	
Fund Balance - End of Year	\$ 8,668,212	\$ 9,860,583	\$ 11,077,283	\$ 1,216,700

Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS Last Ten Fiscal Years*

		Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	
District's proportion of the net pension liability (asset)	0.0404%	0.0424%	0.0450%	0.0471%	0.0451%	0.0436%	N/A	N/A	N/A	N/A	
District's proportionate share of the net pension liability (asset)	\$ 36,528,043	\$ 38,942,832	\$ 41,574,495	\$ 38,081,550	\$ 30,364,814	\$ 25,487,786	N/A	N/A	N/A	N/A	
State's proportionate share of the net pension liability (asset) associated with the District	21,439,588	20,405,766	22,518,940	21,592,046	18,133,022	14,033,604	N/A	N/A	N/A	N/A	
Total	\$ 57,967,631	\$ 59,348,598	\$ 64,093,435	\$ 59,673,596	\$ 48,497,836	\$ 39,521,390	N/A	N/A	N/A	N/A	
District's covered payroll**	22,502,689	23,769,141	23,769,141	23,392,667	20,842,725	19,326,546	N/A	N/A	N/A	N/A	
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	162.33%	163.84%	174.91%	162.79%	145.69%	131.88%	N/A	N/A	N/A	N/A	
Plan fiduciary net position as a percentage of the total pension liability	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A	

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

Schedule of the District's Contributions - CalSTRS

Last Ten Fiscal Years*

		Fiscal Year								
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 4,004,796	\$ 3,539,065	\$ 3,247,138	\$ 2,990,158	\$ 2,510,033	\$ 1,850,834	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(4,004,796)	(3,539,065)	(3,247,138)	(2,990,158)	(2,510,033)	(1,850,834)	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A
District's covered payroll**	\$ 23,419,860	\$ 21,738,729	\$ 22,502,689	\$ 23,769,141	\$ 23,392,667	\$ 20,842,725	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS Last Ten Fiscal Years*

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District's proportion of the net pension liability (asset)	0.0612%	0.0637%	0.0661%	0.0603%	0.0613%	0.0586%	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 17,832,202	\$ 16,975,627	\$ 15,788,647	\$ 11,911,296	\$ 9,029,628	\$ 6,651,738	N/A	N/A	N/A	N/A
District's covered payroll**	\$ 8,562,861	\$ 8,489,119	\$ 8,494,456	\$ 7,303,361	\$ 6,812,395	\$ 6,160,776	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	208.25%	199.97%	185.87%	163.09%	132.55%	107.97%	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

Schedule of the District's Contributions - CalPERS

Last Ten Fiscal Years*

		Fiscal Year								
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 1,862,866	\$ 1,546,624	\$ 1,318,445	\$ 1,179,710	\$ 865,229	\$ 801,887	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(1,862,866)	(1,546,624)	(1,318,445)	(1,179,710)	(865,229)	(801,887)	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	<u>\$</u> -	<u>\$ -</u>	\$ -	<u>\$ -</u>	N/A	N/A	N/A	N/A
District's covered payroll**	\$ 9,446,103	\$ 8,562,861	\$ 8,489,119	\$ 8,494,456	\$ 7,303,361	\$ 6,812,395	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

Schedule of Changes in the District's Net OPEB Liability and Related Ratios – LSUSD Retiree Health Benefit Plan Last Ten Fiscal Years*

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB liability:										
Service cost	\$ 988,908	\$ 935,348	\$ 903,718	N/A						
Interest	484,645	511,233	480,489	N/A						
Changes of benefit terms	-	(214,514)	-	N/A						
Differences between expected				N/A						
and actual experience	1,014,721	-	-	N/A						
Changes of assumptions	646,744	356,397	(98,446)	N/A						
Benefit payments	(869,731)	(856,503)	(829,004)	N/A						
Net change in total OPEB										
liability	2,265,287	731,961	456,757	N/A						
Total OPEB liability - beginning	14,831,524	14,099,563	13,642,806	N/A						
Total OPEB liability - ending	\$ 17,096,811	\$ 14,831,524	\$ 14,099,563	N/A						
Plan fiduciary net position:										
Contributions - employer	\$ 869,731	\$ 956,503	\$ 1,329,004	N/A						
Contributions - employee	-	_	-	N/A						
Net investment income	22,702	35,423	-	N/A						
Benefit payments	(869,731)	(856,503)	(829,004)	N/A						
Administrative expenses	(547)	(258)	-	N/A						
Other expenses	-	-	-	N/A						
Net change in plan fiduciary										
net position	22,155	135,165	500,000	N/A						
Plan fiduciary net position - beginning	635,165	500,000	_	N/A						
Plan fiduciary net position - ending	\$ 657,320	\$ 635,165	\$ 500,000	N/A						
Net OPEB liability	\$ 16,439,491	\$ 14,196,359	\$ 13,599,563	N/A						
2										
Plan fiduciary net position as a										
percentage of total OPEB liability	3.84%	4.28%	3.55%							
percentage of total of ED hadhing	5.0470	4.2070	5.5570							
Covered payroll	31,248,091	30,064,000	30,064,000	N/A						
	01,210,001	20,00 .,000	20,00 .,000							
Net OPEB liability as a										
percentage of covered payroll	52.61%	47.22%	45.24%	N/A						
r image of concrete pupilon	02.01/0	.,/0		1						

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Schedule of the District's Contributions – LSUSD Retiree Health Benefit Plan Last Ten Fiscal Years*

		Fiscal Year								
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarial determined contributions	\$ -	\$ -	\$ -	N/A						
Contributions in relation to the contractually required contribution	(869,731)	(956,503)	(1,329,004)	N/A						
Contribution deficiency (excess)	\$ (869,731)	\$ (956,503)	\$ (1,329,004)	N/A						
District's covered payroll**	31,248,091	30,064,000	30,064,000	N/A						
Contributions as a percentage of covered payroll	2.783%	3.182%	4.421%	N/A						

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

The Plan does not have actuarially determined contributions.

Schedule of Investment Returns – LSUSD Retiree Health Benefit Plan For the Year Ended June 30, 2020

Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2020	6.5%
2019	7.3%
2018	7.2%
2017	N/A
2016	N/A
2015	N/A
2014	N/A
2013	N/A
2012	N/A
2011	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to Required Supplementary Information For the Year Ended June 30, 2020

Budgetary Comparison Schedule – General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Other Postemployment Benefits (Fund 20) were included with the general fund as the fund did not meet the definition of a special revenue fund under GASB Statement No. 54. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only. Below is a table reconciling between the General Fund as reported in the Basic Financial Statements and the General Fund as reported in the Budgetary Comparison Schedule.

General Fund - Basic Financial Statements Ending Fund Balance	\$ 11,137,589
Less Fund 17 Fund Balance	(243)
Less Fund 20 Fund Balance	 (60,063)
General Fund - Budgetary Comparison Schedule Ending Fund Balance	\$ 11,077,283
General Fund - Basic Financial Statements Net Change in Fund Balance	\$ (144,195)
Less Fund 17 Net Change in Fund Balance	(5)
Less Fund 20 Net Change in Fund Balance	(1,192)
General Fund - Budgetary Comparison Schedule Net Change in Fund Balance	\$ (145,392)

Excess of Expenditures Over Appropriations

As of June 30, 2020, the District's expenditures which exceeded appropriations in the following categories:

Appropriations Category General Fund:	-	Excess penditures	Reason for Excess Expenditures
Classified Salaries	\$	21,894	Guidance for reporting the Classified School Employee Summer Assistance Program was subsequently changed requiring the District to recognize the state match as an accrual for fiscal year 2019-20 instead of recognizing the expense in 2020- 21.
Transfers of Indirect Costs		11,467	The District underestimated transfers of indirect costs.

Amounts in excess of appropriations were not considered a violation of any laws, regulations, contracts or grant agreements and did not have a direct or material effect on the financial statements.

Notes to Required Supplementary Information, Continued For the Year Ended June 30, 2020

Schedule of District's Proportionate Share - CalSTRS

- 1. Benefit Changes: There were no changes to benefits in 2015, 2016, 2017, 2018, 2019 and 2020.
- 2. Changes in Assumptions: There were no changes to assumptions in 2015, 2016, 2017, 2019 and 2020. In 2018 there was a change in discount rate from 7.60% to 7.10%.

Schedule of District's Contributions - CalSTRS

The total pension liability for California State Teachers' Retirement System (CalSTRS) was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016, 2017 and 2018 and rolling forward the total pension liabilities to the June 30, 2014, 2015, 2016, 2017, 2018 and 2019 (measurement dates). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%	3.75%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple
Reporting Period	June 30, 2018	June 30, 2019	June 30, 2020
Measurement Date	06/30/17	06/30/18	06/30/19
Valuation Date	06/30/16	06/30/17	06/30/20
Experience Study	07/01/06 - 06/30/15	07/01/06 - 06/30/15	07/01/06 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.10%	7.10%	7.10%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.50%	3.50%	3.50%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015 experience study adopted by the CalSTRS board in February 2017. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries. Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on the CalSTRS website.

Notes to Required Supplementary Information, Continued For the Year Ended June 30, 2020

Schedule of District's Proportionate Share - CalPERS

- 1. Benefit Changes: There were no changes to benefits in 2015, 2016, 2017, 2018, 2019 and 2020.
- 2. Changes in Assumptions. There were no changes in assumptions in 2015, 2017, and 2020. In 2016 the discount rate was changed from 7.50% to 7.65%. In 2018 the discount rate was changed from 7.65% to 7.15%. In 2019, demographic assumptions and inflation rate were changed in accordance to the CalPERS experience study and review of actuarial assumptions published December 2017. There were no changes to the discount rate in this period.

Schedule of District's Contributions - CalPERS

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016 and 2017 and rolling forward the total pension liabilities to June 30, 2014, 2015, 2016, 2017 and 2018 (measurement dates). The financial reporting actuarial valuation as of June 30, 2014, 2015, 2016, 2017 and 2018 (measurement dates) used the following actuarial methods and assumptions, applied to all periods included in the measurement:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple
Reporting Period	June 30, 2018	June 30, 2019	June 30, 2020
Measurement Date	06/30/17	06/30/18	06/30/19
Valuation Date	06/30/16	06/30/17	06/30/18
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/15	07/01/97 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.15%	7.50%	7.50%
Consumer Price Inflation	2.75%	2.50%	2.50%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the December 2017 experience study report (based on demographic data from 1997 to 2015) available on the CalPERS website.

Notes to Required Supplementary Information, Continued For the Year Ended June 30, 2020

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

- 1) Benefit Changes: In 2019 the District made changes to benefit terms consistent with bargaining agreements. There have been no additional changes to benefits in periods being reported.
- 2) Changes in Assumptions: In 2019 the discount rate changed from 3.35% to 3.22%. In 2020 the discount rate changed from 3.22% to 2.45%. There have been no additional changes in assumptions.
- 3) The following are the discount rates used for each period:

Year	Discount Rate
2018	3.35%
2019	3.22%
2020	2.45%

Schedule of District's Contributions to OPEB Plan

The District is not currently obtaining actuarially determined contributions. The District is funding OPEB contributions on a pay-as-you-go basis through the OPEB trust.

Combining Statements as Supplementary Information

Combining Balance Sheet – Nonmajor Governmental Funds June 30, 2020

	 Special Revenue Funds	 Capital Project Funds	 Debt Service Fund ond Interest Redemption Fund	Total Nonmajor vernmental Funds
Assets				
Cash in County Treasury	\$ 1,172,982	\$ 1,486,317	\$ 2,189,032	\$ 4,848,331
Cash on Hand and in Banks	51,120	-	-	51,120
Cash in Revolving Fund	100	-	-	100
Accounts Receivable	271,348	6,054	-	277,402
Due from Other Funds	141,611	-	-	141,611
Stores Inventories	 99,362	 -	 -	 99,362
Total Assets	\$ 1,736,523	\$ 1,492,371	\$ 2,189,032	\$ 5,417,926
Liabilities and Fund Balance: Liabilities: Accounts Payable Due to Other Funds Unearned Revenue Total Liabilities	\$ 60,756 231,969 60,613 353,338	\$ - 6,269 - 6,269	\$ - - - -	\$ 60,756 238,238 60,613 359,607
Fund Balance:				
Nonspendable	99,462	-	-	99,462
Restricted	1,276,836	1,469,006	2,189,032	4,934,874
Assigned	 6,887	 17,096	 -	 23,983
Total Fund Balance	 1,383,185	 1,486,102	 2,189,032	 5,058,319
Total Liabilities and Fund Balances	\$ 1,736,523	\$ 1,492,371	\$ 2,189,032	\$ 5,417,926

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds June 30, 2020

	Re	pecial evenue Funds	Capital Project Funds	Debt Service Fund ond Interest Redemption Fund	Total Nonmajor vernmental Funds
Revenues					
Property Taxes	\$	-	\$ -	\$ 2,323,227	\$ 2,323,227
Federal Revenue		1,592,565	-	-	1,592,565
Other State Revenue		358,255	-	26,955	385,210
Interest		32,252	27,296	50,442	109,990
Other Local Revenue		2,015,915	 208,954	 462	 2,225,331
Total Revenues	\$	3,998,987	\$ 236,250	\$ 2,401,086	\$ 6,636,323
Expenditures Current Expenditures:					
Instruction		516,854	-	-	516,854
Instruction - Related Services		144,224	-	-	144,224
Pupil Services		2,140,471	-	-	2,140,471
Community Services		1,502,740	-	-	1,502,740
General Administration		129,396	6,500	-	135,896
Plant Services		21,690	15,163	-	36,853
Capital Outlay		49,000	-	-	49,000
Debt Service:					
Principal		-	-	1,675,000	1,675,000
Interest		-	 -	 1,603,394	 1,603,394
Total Expenditures		4,504,375	 21,663	 3,278,394	 7,804,432
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses):		(505,388)	 214,587	 (877,308)	 (1,168,109)
Transfers In		2 0.06			2 086
		3,986	 -	 -	 3,986
Total Other Financing Sources (Uses)		3,986	 -	 	 3,986
Net Change in Fund Balance		(501,402)	214,587	(877,308)	(1,164,123)
Fund Balance, Beginning of Year		1,884,587	1,271,515	3,066,340	6,222,442
Fund Balance, End of Year	-	1,383,185	\$ 1,486,102	\$ 2,189,032	\$ 5,058,319

Combining Balance Sheet – Nonmajor Special Revenue Funds June 30, 2020

	De	Child evelopment Fund	C	afeteria Fund	Trans	Pupil sportation Fund		Total Nonmajor Special Revenue Funds
Assets	¢		^		*		÷	
Cash in County Treasury	\$	1,013,545	\$	156,372	\$	3,065	\$	1,172,982
Cash on Hand and in Banks		48,451		2,669		-		51,120
Cash in Revolving Fund		-		100		-		100
Accounts Receivable		5,077		266,258		13		271,348
Due from Other Funds		105,035		36,576		-		141,611
Stores Inventories		-		99,362		-		99,362
Total Assets	\$	1,172,108	\$	561,337	\$	3,078	\$	1,736,523
Liabilities and Fund Balance: Liabilities: Accounts Payable Due to Other Funds Unearned Revenue Total Liabilities	\$	38,439 212,946 <u>18,128</u> 269,513	\$	22,317 19,023 42,485 83,825	\$	- - -	\$	60,756 231,969 60,613 353,338
Fund Balance:				00.4/2				00.462
Nonspendable		-		99,462		-		99,462
Restricted		898,786		378,050		-		1,276,836
Assigned		3,809				3,078		6,887
Total Fund Balance		902,595		477,512		3,078		1,383,185
Total Liabilities and Fund Balances	\$	1,172,108	\$	561,337	\$	3,078	\$	1,736,523

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds June 30, 2020

Revenues Federal Revenue \$ - \$ 1,592,565 \$ - \$ 1,592,565 Other State Revenue 256,169 102,086 - 358,255 Interest 25,132 6,652 468 32,252 Other Local Revenue 1,614,094 401,821 - 2,015,915 Total Revenues \$ 1,895,395 \$ 2,103,124 \$ 468 \$ 3,998,987 Expenditures Current Expenditures: - - 516,854 Instruction - Related Services 144,224 - - 144,224 Pupil Services - 2,140,471 - 2,140,471 Community Services 1,502,740 - - 1,502,740 General Administration 20,090 109,306 - 1,29,396 Plant Services 19,769 1,921 - 21,690 Capital Outlay 19,000 - 30,000 45,043,375 Excess (Deficiency) of Revenues 0ver (Under) Expenditures (327,282) (148,574) (29,532) (505,388) Other Financing Sources (Uses): - 3,986 - 3,986 3,		Child Development Fund	Cafeteria Fund	Pupil Transportation Fund	Total Nonmajor Special Revenue Funds
Other State Revenue $256,169$ $102,086$ - $358,255$ Interest $25,132$ $6,652$ 468 $32,252$ Other Local Revenue $1,614,094$ $401,821$ - $2,015,915$ Total Revenues $$$$$ 1,895,395$ $$$$ 2,103,124$ $$$$$$ 468$ $$$$$ 3,998,987$ Expenditures Instruction $$$$ 1,895,395$ $$$$$ 2,103,124$ $$$$$$ 468$ $$$$$ 3,998,987$ Expenditures Instruction $$$$$ 1,895,395$ $$$$$ 2,103,124$ $$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$$					
Interest $25,132$ $6,652$ 468 $32,252$ Other Local Revenue $1,614,094$ $401,821$ - $2,015,915$ Total Revenues $$$1,895,395$ $$$2,103,124$ $$$468$ $$$3,998,987$ ExpendituresCurrent Expenditures:Instruction - Related Services $144,224$ Instruction - Related Services $144,224$ 144,224144,224Pupil Services $1,502,740$ Community Services $1,502,740$ Capital Outlay $19,769$ $1,921$ -Total Expenditures $2,222,677$ $2,251,698$ $30,000$ Over (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ Other Financing Sources (Uses):- $3,986$ - $3,986$ Transfers In $3,986$ - $3,986$ Total Other Financing Sources (Use- $3,986$ - $3,986$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$				\$ -	
Other Local Revenue $1.614,094$ $401,821$ - $2.015,915$ Total Revenues $$$1,895,395$ $$$2,103,124$ $$$468$ $$$3,998,987$ ExpendituresCurrent Expenditures:Instruction $516,854$ Instruction - Related Services $144,224$ -Pupil Services- $2,140,471$ -Community Services $1,502,740$ Capital Administration $20,090$ $109,306$ -Plant Services $19,769$ $1,921$ -Capital Outlay $19,000$ - $30,000$ Total Expenditures $(327,282)$ $(148,574)$ Other Financing Sources (Uses):- $3,986$ -Transfers In- $3,986$ -Total Other Financing Sources (Use)- $3,986$ -Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$	Other State Revenue			-	
Total Revenues\$ 1,895,395\$ 2,103,124\$ 468\$ 3,998,987ExpendituresCurrent Expenditures:Instruction $516,854$ 516,854Instruction - Related Services $144,224$ $144,224$ Pupil Services- $2,140,471$ - $2,140,471$ Community Services $1,502,740$ $1,502,740$ General Administration $20,090$ $109,306$ - $129,396$ Plant Services $19,769$ $1,921$ - $21,690$ Capital Outlay $19,000$ - $30,000$ $49,000$ Total Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses):- 3.986 - 3.986 Total Other Financing Sources (Use):- 3.986 - 3.986 Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$		-		468	
Expenditures Current Expenditures: Instruction 516,854 - - 516,854 Instruction Related Services 144,224 - - 144,224 Pupil Services - 2,140,471 - 2,140,471 Community Services 1,502,740 - - 1,502,740 General Administration 20,090 109,306 - 129,396 Plant Services 19,769 1,921 - 21,690 Capital Outlay 19,000 - 30,000 49,000 Total Expenditures 2,222,677 2,251,698 30,000 4,504,375 Excess (Deficiency) of Revenues 0ver (Under) Expenditures (327,282) (148,574) (29,532) (505,388) Other Financing Sources (Uses): Transfers In - 3,986 - 3,986 Total Other Financing Sources (Use - 3,986 - 3,986 Net Change in Fund Balance (327,282) (144,588) (29,532) (501,402) Fund Balance, Beginning of Year 1,229,877 622,100 32					
Current Expenditures: Instruction 516,854 - - 516,854 Instruction - Related Services 144,224 - - 144,224 Pupil Services - 2,140,471 - 2,140,471 Community Services 1,502,740 - - 1,502,740 General Administration 20,090 109,306 - 129,396 Plant Services 19,769 1,921 - 21,690 Capital Outlay 19,000 - 30,000 49,000 Total Expenditures 2,222,677 2,251,698 30,000 4,504,375 Excess (Deficiency) of Revenues 0ver (Under) Expenditures (327,282) (148,574) (29,532) (505,388) Other Financing Sources (Uses): Transfers In - 3,986 - 3,986 Total Other Financing Sources (Use - 3,986 - 3,986 - 3,986 Net Change in Fund Balance (327,282) (144,588) (29,532) (501,402) 501,402 Fund Balance, Beginning of Year 1,229,877 622,100 32,610	Total Revenues	\$ 1,895,395	\$ 2,103,124	\$ 468	\$ 3,998,987
Instruction - Related Services $144,224$ $144,224$ Pupil Services- $2,140,471$ - $2,140,471$ Community Services $1,502,740$ $1,502,740$ General Administration $20,090$ $109,306$ - $129,396$ Plant Services $19,769$ $1,921$ - $21,690$ Capital Outlay $19,000$ - $30,000$ $49,000$ Total Expenditures $2,222,677$ $2,251,698$ $30,000$ $4,504,375$ Excess (Deficiency) of Revenues $0ver$ (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses):- $3,986$ - $3,986$ - $3,986$ Total Other Financing Sources (Use- $3,986$ - $3,986$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	-				
Pupil Services- $2,140,471$ - $2,140,471$ Community Services $1,502,740$ $1,502,740$ General Administration $20,090$ $109,306$ - $129,396$ Plant Services $19,769$ $1,921$ - $21,690$ Capital Outlay $19,000$ - $30,000$ $49,000$ Total Expenditures $2,222,677$ $2,251,698$ $30,000$ $4,504,375$ Excess (Deficiency) of Revenues $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses):Transfers In- $3,986$ - $3,986$ Total Other Financing Sources (Use- $3,986$ - $3,986$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	Instruction	516,854	-	-	516,854
Community Services $1,502,740$ $1,502,740$ General Administration $20,090$ $109,306$ - $129,396$ Plant Services $19,769$ $1,921$ - $21,690$ Capital Outlay $19,000$ - $30,000$ $49,000$ Total Expenditures $2,222,677$ $2,251,698$ $30,000$ $4,504,375$ Excess (Deficiency) of Revenues $0ver$ (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses):Transfers In- $3,986$ - $3,986$ Total Other Financing Sources (Use- $3,986$ - $3,986$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	Instruction - Related Services	144,224	-	-	144,224
General Administration20,090109,306-129,396Plant Services19,7691,921-21,690Capital Outlay19,000-30,00049,000Total Expenditures2,222,6772,251,69830,0004,504,375Excess (Deficiency) of Revenues Over (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses): Transfers In Total Other Financing Sources (Use- $3,986$ - $3,986$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	Pupil Services	-	2,140,471	-	2,140,471
Plant Services 19,769 1,921 - 21,690 Capital Outlay 19,000 - $30,000$ $49,000$ Total Expenditures 2,222,677 $2,251,698$ $30,000$ $4,504,375$ Excess (Deficiency) of Revenues Over (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses): Transfers In Total Other Financing Sources (Use - $3,986$ - $3,986$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	Community Services	1,502,740	-	-	1,502,740
Capital Outlay Total Expenditures $19,000$ 2,222,677 $-2,251,698$ $30,00030,000$ $49,0004,504,375$ Excess (Deficiency) of Revenues Over (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses): Transfers In Total Other Financing Sources (Use $-$ 3,986 $-3,986$ $-3,986$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	General Administration	20,090	109,306	-	129,396
Total Expenditures $2,222,677$ $2,251,698$ $30,000$ $4,504,375$ Excess (Deficiency) of Revenues Over (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses): Transfers In Total Other Financing Sources (Use $ 3,986$ $ 3,986$ $-$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	Plant Services	19,769	1,921	-	21,690
Excess (Deficiency) of Revenues Over (Under) Expenditures $(327,282)$ $(148,574)$ $(29,532)$ $(505,388)$ Other Financing Sources (Uses): Transfers In Total Other Financing Sources (Use $ 3,986$ $ 3,986$ $ -$ Net Change in Fund Balance $(327,282)$ $(144,588)$ $(29,532)$ $(501,402)$ Fund Balance, Beginning of Year $1,229,877$ $622,100$ $32,610$ $1,884,587$	Capital Outlay	19,000	-	30,000	49,000
Over (Under) Expenditures (327,282) (148,574) (29,532) (505,388) Other Financing Sources (Uses): - 3,986 - 3,986 Total Other Financing Sources (Use - 3,986 - 3,986 Net Change in Fund Balance (327,282) (144,588) (29,532) (501,402) Fund Balance, Beginning of Year 1,229,877 622,100 32,610 1,884,587	Total Expenditures	2,222,677	2,251,698	30,000	4,504,375
Transfers In - 3,986 - 3,986 Total Other Financing Sources (Use - 3,986 - 3,986 Net Change in Fund Balance (327,282) (144,588) (29,532) (501,402) Fund Balance, Beginning of Year 1,229,877 622,100 32,610 1,884,587	· · · ·	(327,282)	(148,574)	(29,532)	(505,388)
Total Other Financing Sources (Use - 3,986 - 3,986 Net Change in Fund Balance (327,282) (144,588) (29,532) (501,402) Fund Balance, Beginning of Year 1,229,877 622,100 32,610 1,884,587	Other Financing Sources (Uses):				
Net Change in Fund Balance (327,282) (144,588) (29,532) (501,402) Fund Balance, Beginning of Year 1,229,877 622,100 32,610 1,884,587	Transfers In		3,986		3,986
Fund Balance, Beginning of Year 1,229,877 622,100 32,610 1,884,587	Total Other Financing Sources (U	se -	3,986	-	3,986
	Net Change in Fund Balance	(327,282)	(144,588)	(29,532)	(501,402)
	Fund Balance, Beginning of Year	1,229,877	622,100	32,610	1,884,587

Combining Balance Sheet – Nonmajor Capital Projects Funds June 30, 2020

	Capital Facilities Fund	Reso for	Special erve Fund Capital ly Projects	Total Nonmajor Capital Projects Funds
Assets				
Cash in County Treasury	\$ 1,469,292	\$	17,025	\$ 1,486,317
Accounts Receivable	 5,983		71	 6,054
Total Assets	\$ 1,475,275	\$	17,096	\$ 1,492,371
Liabilities and Fund Balance: Liabilities: Due to Other Funds Total Liabilities	\$ 6,269 6,269	\$		\$ 6,269 6,269
Fund Balance:				
Restricted	1,469,006		-	1,469,006
Assigned	-		17,096	17,096
Total Fund Balance	1,469,006		17,096	1,486,102
Total Liabilities and Fund Balances	\$ 1,475,275	\$	17,096	\$ 1,492,371

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds June 30, 2020

	Capital Facilities Fund	County School Facilities Fund	Total Nonmajor Capital Projects Funds
Revenues	• • • • •		
Interest	26,957	339	27,296
Other Local Revenue	208,954		208,954
Total Revenues	\$ 235,911	\$ 339	\$ 236,250
Expenditures			
Current Expenditures:			
General Administration	6,500	-	6,500
Plant Services	15,163		15,163
Total Expenditures	21,663		21,663
Net Change in Fund Balance	214,248	339	214,587
Fund Balance, Beginning of Year	1,254,758	16,757	1,271,515
Fund Balance, End of Year	\$ 1,469,006	\$ 17,096	\$ 1,486,102

Other Supplementary Information

Local Education Agency Organization Structure June 30, 2020

The Lakeside Union School District was established in 1890 and is comprised of an area of approximately 75 square miles in San Diego County. There were no changes in the boundaries of the District during the current fiscal year. The District is currently operating six elementary schools, two middle schools, a special education high school, and is the authorizer of two charter schools.

On July 1, 1997, the District authorized River Valley Charter High School which provides education to students in grades 7-12.

On April 18, 2002 the District authorized Barona Indian Charter School which provides education to students in grades K-8.

	GOVERNING BOARD	
Name	Office	Term and Term Expiratio
Holly Ferrante	President	Four Year Term Expires November 30, 2022
Bonnie LaChappa	Vice President	Four Year Term Expires November 30, 2022
Andrew Hayes	Clerk	Four Year Term Expires November 30, 2022
John Butz	Member	Four Year Term Expires November 30, 2020
Rhonda Taylor	Member	Four Year Term Expires November 30, 2020
	ADMINISTRATION	
	Andy Johnsen, Ed.D. Superintendent	
	Erin Garcia Assistant Superintendent Business Services	
	Kim Reed, Ed.D. Assistant Superintendent Educational Services	

Schedule of Average Daily Attendance Year Ended June 30, 2020

		Second Period Report Certificate #52916FAD		Report \$85652678
	Original	Revised	Revised	Revised
ТК/К-3				
Regular ADA	2,241.79	N/A	2,241.79	N/A
Extended Year Special Education	6.05	N/A	6.05	N/A
Nonpublic, Nonsectarian Schools	0.92	N/A	0.92	N/A
Extended Year - Nonpublic	0.13	N/A	0.13	N/A
Total TK/K-3	2,248.89	N/A	2,248.89	N/A
Grades 4-6				
Regular ADA	1,531.04	N/A	1,531.04	N/A
Extended Year Special Education	1.91	N/A	1.91	N/A
Nonpublic, Nonsectarian Schools	7.64	N/A	7.64	N/A
Extended Year - Nonpublic	0.75	N/A	0.75	N/A
Total Grades 4-6	1,541.34	N/A	1,541.34	N/A
Grades 7-8				
Regular ADA	1,011.00	N/A	1,011.00	N/A
Extended Year Special Education	0.81	N/A	0.81	N/A
Nonpublic, Nonsectarian Schools	3.83	N/A	3.83	N/A
Extended Year - Nonpublic	0.27	N/A	0.27	N/A
Total Grades 7-8	1,015.91	N/A	1,015.91	N/A
Total ADA	4,806.14	N/A	4,806.14	N/A

N/A - There were no audit findings which resulted in necessary revisions to attendance for the Second Period Report.

On March 17, 2020 Governor Newsom signed Senate Bill (SB) 117 which mitigated the effect of lost attendance due to COVID-19 that occurred after February 29, 2020. For the purpose of preventing losses of attendance-based funding as a result of reductions in average daily attendance (ADA) due to COVID-19, this legislation provided that the ADA used for both the second period (P2) and the Annual period apportionment include all full school months from July 1, 2019 to February 29, 2020 for all local education agencies (LEAs).

Average daily attendance is a measurement of the number of pupils attending classes of the District and Charter Schools. 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 and charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time Year Ended June 30, 2020

Grade Level	Minutes Requirement	2019-20 Actual Minutes	2019-20 COVID-19 Closure Minutes	2019-20 Total Instructional Minutes	2019-20 Actual School Days	2019-20 COVID-19 Closure Days	2019-20 Total School Days	Status
Transitional Kindergarten	36,000	36,570	15,820	52,390	126	54	180	Complied
Kindergarten	36,000	36,570	15,820	52,390	126	54	180	Complied
1st Grade	50,400	38,340	16,600	54,940	126	54	180	Complied
2nd Grade	50,400	38,045	16,485	54,530	126	54	180	Complied
3rd Grade	50,400	38,045	16,485	54,530	126	54	180	Complied
4th Grade	54,000	38,045	16,485	54,530	126	54	180	Complied
5th Grade	54,000	38,045	16,485	54,530	126	54	180	Complied
6th Grade	54,000	40,860	17,560	58,420	126	54	180	Complied
7th Grade	54,000	40,860	17,560	58,420	126	54	180	Complied
8th Grade	54,000	40,860	17,560	58,420	126	54	180	Complied

Due to COVID-19 the District closed all campuses on March 17, 2020 through the end of the school year. Distance learning was provided to students for school days during the closure. This schedule has been reflected based on the original approved calendar and instructional time planned by the District for the 2019-20 fiscal year.

School districts and charter schools must maintain their instructional minutes as defined in Education Code §46201 through §46207. This schedule is required of all school districts, including basic aid districts, as well as all charter schools.

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 §46201 through §46207.

Schedule of Financial Trends and Analysis Year Ended June 30, 2020

General Fund	Budget 2021 (See Note 1)	2020	2019	2018
Revenues and Other Financing Sources	\$ 61,034,432	\$ 59,123,718	\$ 60,409,651	\$ 54,391,630
Expenditures and Other Financing Uses	61,787,446	59,269,110	58,817,791	54,565,723
Net Change in Fund Balance	(753,014)	(145,392)	1,591,860	(174,093)
Ending Fund Balance	\$ 10,324,269	\$ 11,077,283	\$ 11,222,675	\$ 9,630,815
Available Reserves (See Note 2)	\$ 9,073,115	\$ 9,568,239	\$ 10,235,904	\$ 8,898,418
Available Reserves as a Percentage of Total Outgo	14.68%	16.14%	17.40%	16.31%
Long Term Debt	\$ 64,106,973	\$ 63,652,579	\$ 64,451,757	\$ 48,931,279
Average Daily Attendance at P2 (See Note 4)	4,806	4,806	4,867	4,963

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.

The general fund balance has increased by \$1,446,468 (15.02%) over the past two years. The fiscal year 2020-21 budget projects a decrease of \$753,014 (6.80%). For a district of this size, the State recommends available reserves of 3% of total general fund expenditures and other financing uses (total outgo).

Total long-term debt has increased by \$14,721,300 (30.09%) over the past two years.

Average daily attendance has decreased by 157 (3.16%) over the past two years.

Notes:

- 1. Budget 2021 is included for analytical purposes only and has not been subjected to audit.
- 2. Available reserves consist of all unassigned fund balances contained within the general fund.
- 3. As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Other Postemployment Benefits (Fund 20) were included with the general fund for reporting purposes. The above Schedule of Financial Trends and Analysis contains only the financial information of the general fund.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements Year Ended June 30, 2020

	_	eneral Fund (Fund 01)	Fund for Capit	l Reserve Other than al Outlay nd 17)	F Poste B	al Reserve und for mployment enefits und 20)
June 30, 2020, annual financial and budget	<u>_</u>		.		•	60 0 6 0
report fund balances	\$	11,077,283	\$	243	\$	60,063
Adjustments and reclassifications: Increasing (decreasing) the fund balance:						
GASB 54 Fund Presentation		60,306		(243)		(60,063)
Net adjustments and reclassifications		60,306		(243)		(60,063)
June 30, 2020, audited financial statement						
fund balances	\$	11,137,589	\$	_	\$	-

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS Annual Financial and Budget Report with the audited financial statements. Funds that required no adjustment are not presented.

Year Ended June 30, 2020

The Lakeside Union School District charters the following charter schools:

	Charter	Included in
Charter Schools	Number	Audit?
River Valley Charter High School	0120	No
Barona Indian Charter School	0469	No

This schedule is provided to list 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.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Expenditures	Total Federal Expenditures
CHILD NUTRITION CLUSTER:				
U.S. Department of Agriculture				
Passed through California Department of Education				
School Breakfast Program	10.553	13526	\$ -	\$ 256,565
National School Lunch Program	10.555	13523	-	1,026,259
National School Lunch Program - Noncash Commodities	10.555	13392		155,338
Total Child Nutrition Cluster				1,438,162
SPECIAL EDUCATION (IDEA) CLUSTER:				
U.S. Department of Education				
Passed through California Department of Education				
IDEA Basic Local Assistance	84.027	13379	-	1,329,215
IDEA Mental Health	84.027	13430	-	73,606
IDEA Preschool Grants	84.173	15197	-	64,747
IDEA Preschool Staff Development	84.173	13431	-	484
Total Special Education (IDEA) Cluster				1,468,052
OTHER PROGRAMS:				
U.S. Department of Agriculture				
Passed through California Department of Education				
Child and Adult Care Food Program	10.558	13666		154,402
U.S. Department of Treasury	10.558	15000	-	134,402
Passed through California Department of Education				
Corona Virus Relief Fund - Learning Loss Mitigation	21.019	10149	_	43,589
U.S. Department of Education	21.019	10115		15,505
Direct Program:				
Impact Aid	84.041	-	-	290,486
Passed through California Department of Education				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Title I	84.010	14329	-	674,113
ESSA School Improvement Funding	84.010	15438	-	127,237
Indian Education	84.060	10011	-	8,980
IDEA Early Intervention	84.181	23761	-	24,883
Title III English Learner Student Program	84.365	14346	-	37,903
Title II Supporting Effective Instruction	84.367	14341	-	97,660
Title IV Student Support Academic Enrichment	84.424	15396	-	27,640
Elementary & Secondary School Emergency Relief	84.425	15536	_	17,296
Total Other Programs	04.425	15550		17,270
	04.425	15550		1,504,189

See accompanying notes to schedule of expenditures of federal awards.

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of 2 CFR §200.502 *Basis for Determining Federal Awards Expended* and 2CFR §200.510(b) *Schedule of Expenditures of Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Summary of Significant Accounting Policies

The expenditures reported on the schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Indirect Cost Rate

Indirect costs were calculated in accordance with 2 CFR §200.412 *Direct and Indirect Costs*. The District used an indirect cost rate of 8.51% based on the rate approved by the California Department of Education for each program which did not have a pre-defined allowable indirect cost rate. The District did not elect to use the 10% de minimis cost rate as covered in 2 CFR §200.414 *Indirect Costs*. The following programs utilized a lower indirect cost rate based on program restrictions or other factors determined by the District:

		Indirect
Program	CFDA #	Cost Rate
Child Nutrition Cluster	10.553, 10.555	5.12%

Schoolwide Program

The District operates "schoolwide programs" at all school sites. Using federal funding, schoolwide programs are designed to upgrade an entire educational program within a school for all students, rather than limiting services to certain targeted students. The following federal program amounts were expended by the District in it's schoolwide programs:

		Amount	
Program	CFDA #	Expended	
Title I	84.010	\$ 674,113	
ESSA School Improvement Funding	84.010	127,237	

Other Independent Auditors' Reports

Brian K. Hadley, CPA Aubrey W. Mann, CPA Kevin A. Sproul, CPA

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Education Lakeside Union School District Lakeside, 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 and each major fund of Lakeside Union School District (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Lakeside Union School District's basic financial statements, and have issued our report thereon dated March 25, 2021.

Internal Control over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lakeside 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*.

218 West Douglas Avenue, El Cajon, CA 92020 Phone: 619-447-6700 | Fax: 619-447-6707 | whllp.com

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co LLP

El Cajon, California March 25, 2021 Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Education Lakeside Union School District Lakeside, California

Report on Compliance for Each Major Federal Program

We have audited Lakeside 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 Lakeside Union School District's major federal programs for the year ended June 30, 2020. Lakeside 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.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Lakeside 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, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Wilkinson Hadley King & Co LLP El Cajon, California

El Cajon, California March 25, 2021



Independent Auditor's Report on State Compliance

To the Board of Education Lakeside Union School District Lakeside, California

Report on State Compliance

We have audited the Lakeside Union School District's compliance with the types of compliance requirements described in the 2019-20 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 the District's state programs identified below for the fiscal year ended June 30, 2020.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's Audit Guide 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance, prescribed in Title 5, California Code of Regulations, Section 19810. 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 State's audit guide 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

District's compliance with state laws and regulations applicable to the following items: Procedures Description Performed **Local Education Agencies Other Than Charter Schools** A. Attendance..... Yes B. Teacher Certification and Misassignments..... Yes C. Kindergarten Continuance. Yes D. Independent Study..... No E. Continuation Education..... N/A F. Instructional Time..... Yes G. Instructional Materials.... Yes H. Ratio of Administrative Employees to Teachers..... Yes I. Classroom Teacher Salaries..... Yes J. Early Retirement Incentive..... N/A K. Gann Limit Calculation..... Yes L. School Accountability Report Card..... Yes M. Juvenile Court Schools..... N/A N. Middle or Early College High Schools..... N/A O. K-3 Grade Span Adjustment. Yes P. Transportation Maintenance of Effort..... Yes Q. Apprenticeship: Related and Supplemental Instruction..... N/A R. Comprehensive School Safety Plan. Yes S. District of Choice..... N/A School Districts, County Offices of Education, and Charter Schools T. California Clean Energy Jobs Act..... Yes U. After/Before School Education and Safety Program..... Yes V. Proper Expenditure of Education Protection Account Funds..... Yes W. Unduplicated Local Control Funding Formula Pupil Counts..... Yes X. Local Control and Accountability Plan..... Yes Y. Independent Study - Course Based..... N/A **Charter Schools** AA. Attendance..... N/A BB. Mode of Instruction..... N/A CC. Nonclassroom Based Instruction/Independent Study..... N/A DD. Determination of Funding for Nonclassroom Based Instruction..... N/A EE. Annual Instructional Minutes - Classroom Based..... N/A FF. Charter School Facility Grant Program..... N/A The term N/A is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

In connection with the audit referred to above, we selected and tested transactions and records to determine the

We did not perform procedures for Independent Study as the ADA reported was below the level which required testing.

Opinion on State Compliance

In our opinion, Lakeside Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2020.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilbinson Hadley King & Co LLP

El Cajon, California March 25, 2021 Auditor's Results, Findings & Recommendations

Schedule of Auditor's Results Year Ended June 30, 2020

FINANCIAL STATEMENTS

Type of auditor's report issued:		Unmodified			
Internal control over fine	noial reporting:				
Internal control over fina	l weakness(es) identified?	Vac	v	No	
	ant deficiencies identified that are	Yes	X	No	
not considered mate		Yes	Х	No	
not considered mat	char wearness(es):	105	A		
Noncompliance material	to financial statements noted?	Yes	X	No	
FEDERAL AWARDS					
Internal control over maj	or programs.				
	l weakness(es) identified?	Yes	Х	No	
	ant deficiencies identified that are				
not considered mate		Yes	Х	No	
				_	
Type of auditor's report i	ssued on compliance for major programs:	Unmod	lified		
Compliance symplements	utilized for single audit	August 20	20 with		
Compliance supplement utilized for single audit		August 2020 with December 2020 Addendum			
		December 202	0 Addend	um	
Any audit findings disclos	sed that are required to be				
reported in accordance	_	Yes	Х	No	
1	-				
Identification of major pr	ograms:				
CFDA Number(s)	Name of Federal Program or Cluster				
84.010	Title I				
84.010	ESSA School Improvement Funding				
84.041	Impact Aid				
	distinguish between Type A	\$ 75 0.0	000		
and Type B programs		\$750,0	000		
Auditee qualified as low-	risk auditee?	X Yes		No	
STATE AWARDS					
	sed that are required to be reported				
	9-20 Guide for Annual Audits				
of California K-12 Lo	cal Education Agencies?	Yes	X	No	
Type of auditor's report i	ssued on compliance for state programs:	Unmod	lified		
71 F	Type of auditor's report issued on compliance for state programs.				

Schedule of Findings and Questioned Costs Year Ended June 30, 2020

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Finding codes as identified in the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. Federal Awards

None

C. State Award Findings

None

Schedule of Prior Year Audit Findings Year Ended June 30, 2020

		Explanation if Not
Finding/Recommendation	Status	Implemented

Finding 2019-001 Comprehensive School Safety Plan

In our review of comprehensive school safety plans we noted that the District had not adopted a comprehensive school safety plan as described in Education Code Section 32282. As required, the District notified the State Department of Education that they did not have an adopted comprehensive school safety plan for any school sites by October 15.

We recommended the District establish a comprehensive school safety plan as described in Education Code Section 32282.

Implemented

Administration:

ANDREW S. JOHNSEN, Ed.D. Superintendent KIM REED, Ed.D. Assistant Superintendent ERIN GARCIA Assistant Superintendent



Board of Trustees:

HOLLY FERRANTE ANDREW HAYES LARA HOEFER MOIR BONNIE LACHAPPA RHONDA TAYLOR, Ed.D.

PUBLIC NOTICE

At the regular board meeting of April 15, 2021, the Board of Trustees will conduct a public hearing to receive input regarding a COVID-19 Side Letter Agreement with California School Employees Association and its Chapter 240.

The public hearing will be held on Thursday, April 15, 2021 via Zoom. The meeting begins at 6:00 p.m.

April 6, 2021

Andrew S. Johnsen, Ed.D. Secretary to the Board

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS LAKESIDE CHAPTER 240 PROPOSAL TO LAKESIDE UNION SCHOOL DISTRICT REGARDING COVID-19 SIDE LETTER AGEEMENT March 19, 2021

On October 27, 2021 California School Employees Associations and its Lakeside Chapter 240 (hereafter "CSEA") reached a Side Letter of Agreement (hereinafter "Agreement") with Lakeside Union School District (hereinafter "District") regarding the impacts and effects of the COVID-19 Pandemic for the classified bargaining unit employees.

The District and CSEA recognize that schools are critical to daily life and that classified employees have been essential during the COVID-19 Pandemic to support maintaining safe facilities and operations, for the benefit of the students and communities served by the District and its teachers and staff who continue to be impacted by the pandemic. To account for the many changes in job duties and increased workload for the classified employees during the school closures, hybrid learning and reopening phases to these ends, CSEA proposes to reopen the Agreement on the subject matter of Compensation for the classified bargaining unit employees.

CSEA looks forward to meet with the District to negotiate a fair and equitable stipends for the classified job families impacted by the workload during the COVID-19 Pandemic.

Administration:

ANDREW S. JOHNSEN, Ed.D. Superintendent KIM REED, Ed.D. Assistant Superintendent ERIN GARCIA Assistant Superintendent



Board of Trustees:

HOLLY FERRANTE ANDREW HAYES LARA HOEFER MOIR BONNIE LACHAPPA RHONDA TAYLOR, Ed.D.

Public Notice for the Financial Provisions of the Collective Bargaining Agreement

At the regular board meeting of April 15, 2021, the Board of Trustees will conduct a public hearing to receive input on the financial provisions of the proposed collective bargaining agreement for the California School Employees Association and its Chapter 240. The approximate total combined cost to the district is \$729 for 2020-21; \$8,593.94 for 2021-22; and \$8,745.40 for 2022-23. The major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for current and subsequent fiscal years, shall be disclosed at a public meeting of the public school employer. The public hearing will be held on Thursday, April 15, 2021 via Zoom beginning at 6:00 p.m.

April 6, 2021

Andrew S. Johnsen, Ed.D. Secretary to the Board

AKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Disclosure of the Collective Bargaining Agreement for the Tentative Agreement between the District and the California School Employees Association and its Lakeside Chapter, 240.

Background (Describe purpose/rationale of the agenda item):

Government Code 3547.5 requires local educational agencies to publicly disclose the provisions of all collective bargaining agreements before entering into a written agreement. The major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for current and subsequent fiscal years, shall be disclosed at a public meeting of the public school employer.

Fiscal Impact (Cost):

2020-21 \$729 2021-22 \$8,593.94 2022-23 \$8,745.40

Funding Source:

General Fund

Recommended Action:

□ Informational

Denial

□ Discussion

□ Ratification

☑ Approval

Explanation:.

Originating Department/School: Business Services

Submitted/Recommended By: Erin Garcia, Assistant Superintendent	Approved for Submission to the Governing Board: Dr. Andy Johnsen, Superintendent
SOL	
Reviewed by Cabinet Member:	
0	

Disclosure of Collective Bargaining Agreement

Page 1 of 7

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); GC § 3547.5 (Statutes of 2004, Chapter 52)

Lakeside Union School District

Name of Bargaining Unit:	CSEA Chapter 240	Certificated:	Particular 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Classified:	Х
The proposed agreement covers the period:	Beginning:	7/1/2020	Ending:	6/30/2021	
This agreement will be acted upon by the Governing Board at its meeting on:					

Date

A. Proposed Change in Compensation

		Cost Prior to Proposed		Fiscal Impact of Proposed Agreement				
	Compensation	Agreement		nt Year - 2021	Year 2 2021 - 2022		Year 3 2022- 2023	
		(a) \$	(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1.	Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$7,352,626	\$0	0.00%		0.00%		0.00%
2.	Salary Schedule - Increase (Decrease)	\$7,352,626	\$0	0.00%	\$0.00	0.00%		0.00%
3.	Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.	\$7,352,626	\$616	0.01%	\$6,600.53	0.09%	\$6,715.30	0.09%
4.	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$2,185,582	\$113	0.01%	\$1,993.41	0.09%	\$2,030.10	0.09%
5.	Health/Welfare Benefits - Increase (Decrease)	\$2,418,899	\$0	0.00%	\$0.00	0.00%	\$0.00	0.00%
6.	Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$11,957,107	\$729	0.01%	\$8,593.94	0.07%	\$8,745.40	0.07%
7.	Total Number of Represented Employees	174.50	22.00		22.00		22.00	
8.	Total Compensation Cost for <u>Average</u> Employee - Increase (Decrease)	\$68,522.10	\$33	0.05%	\$390.63	0.57%	\$397.52	0.58%

Impact on other Funds:

Fund 12 will be impacted by approximately \$222.09 for vacation earned by the 10.5 Child Nutrition Lead.

A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

The District and CSEA agreed to the following compensation related items in the TA:

- Article 6.1.15 5 release days were added for an additional Association chapter delegate, increasing from 2 to 3 delegates to attend the annual CSEA conference. The annual additional cost will be approximately \$729.
- Article 19.1 Effective July 1, 2021, 10.5 month unit members were added to the vacation accrual chart and will earn vacation at the same rate as an 11 month unit member. The cost associated with the vacation accrual is estimated at \$7,573.35 annually.
- Article 27.2 For fiscal years 2021-22 and 2022-23, the Association president will be granted 2 additional release days. The annual cost is estimated to be \$158.75.

B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)

Article 10 – Pay method will move to annualized pay. There are no costs associated with the change in pay method.

C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

There are no impacts of non-negotiated changes to instructional/support programs to accommodate the agreement.

D. What contingency language is included in the proposed agreement? Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

This is an amendment to the 2019-2022 Collective Bargaining Agreement

E. Source of Funding for Proposed Agreement

1. Current Year – General Fund

Approximately \$729 from the General Fund.

2. How will the ongoing cost of the proposed agreement be funded in <u>future</u> years?

The future year impacts are also funded by the General Fund.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

This General Fund will continue to fund the fiscal impact of this agreement..

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves Page 4 of 7

1. State Reserve Standard

a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$61,927,709
b.	State Standard Minimum Reserve Percentage for this District	3.00%
c.	Projected P-2 ADA	4,806.47
d.	State Standard Minimum Reserve Amount for this District	\$1,857,831
	(Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)	

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$1,857,831
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$7,886,045
c. Special Reserve Fund 17-Bugeted Designated for Economic Uncertainties	\$0
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0.00
e. Total District Budgeted Unrestricted Reserves	\$9,743,876
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3.	Do unrestricted reserves meet the state standard minimum reserve amount?	(Yes)	No

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.

District Superintendent	4.5.2
(Signature)	Date
Chief Business Official	<u>4-5-702</u>
(Signature)	Date
Contact Person: <u>Shannon John ston</u>	_Telephone No.: 419-390-2440

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2:April 15, 2021in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of 2nd Interim	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions LTA Side Letter Approved 4/15/2021	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	44,123,530			44,123,530
Remaining Revenues (8100-8799)	18,991,599			18,991,599
TOTAL REVENUES	63,115,129			63,115,129
EXPENDITURES:				0
1000 Certificated Salaries	24,622,890		207,256	24,830,146
2000 Classified Salaries	8,750,226	616		8,750,841
3000 Employee Benefits	17,886,936	113	39,213	17,926,262
4000 Books and Supplies	2,913,108			2,913,108
5000 Services and Operating Expenses	7,149,219			7,149,219
6000 Capital Outlay	267,287			267,287
7000 Other	(109,154)			(109,154)
TOTAL EXPENDITURES	61,480,512	729	246,468	61,727,709
OPERATING SURPLUS (DEFICIT)	1,634,617	(729)	(246,468)	1,387,420
OTHER SOURCES AND TRANSFERS IN	60,783			60,783
OTHER USES AND TRANSFERS OUT	200,000			200,000
CURRENT YEAR INCREASE				
(DECREASE) IN FUND BALANCE	1,495,400	(729)	(246,468)	1,248,203
BEGINNING BALANCE	11,077,283			11,077,283
CURRENT YEAR-ENDING BALANCE	12,572,683	(729)	(246,468)	12,325,486
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	85,000			85,000
Restricted (9740)	1,959,079		(253,862)	1,705,217
Committed (9750/9760)	791,393			791,393
Assigned (9780)	0			0
Reserve Economic Uncertainties (9789)	1,850,415	22	7,394	1,857,831
Unassigned/Unappropriated (9790)	7,886,796	(751)		7,886,045

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

Column 3 includes adjustments relating to the Collective Bargaining Disclosure for the LTA Side Letter Agreement for COVID-19 that will also be brought to the Governing Board on 4/15/2021. There are no fiscal impacts for the fiscal year 2020-21 for the Early Retirement Incentive. Costs and savings will be recognized in the subsequent fiscal years.

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Approval of the Tentative Agreement with California School Employees Association and its Lakeside Chapter, 240 dated 3/9/21.

Background (Describe purpose/rationale of the agenda item):

Approval is requested of the Tentative Agreement between the District and California School Employees Association and its Lakeside Chapter, 240 to fully resolve all negotiations for 2020-21 limited reopeners.

Fiscal Impact (Cost):

See Collective Bargaining Agreement

Funding Source:

General Fund, Child Development Fund

Addresses Emphasis Goal(s):

	#1: Academic Achievement commended Action:		#2: Social Emotional		#3: Physical Environments
	Informational		Denial/Rejection		
	Discussion	\boxtimes	Ratification		
\boxtimes	Approval		Explanation: Click here t	o ei	nter text.
	Adoption				

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Erin Garcia, Assistant Superintendent

Reviewed by Cabinet Member

Dr. Andy Johnsen, Superintendent

TENTATIVE AGREEMENT between the Lakeside Union School District to the **California School Employees Association and its Lakeside Chapter** No. 240

To Fully Resolve the 2020-2021 School Year Limited Reopeners

March 9, 2021

The Lakeside Union School District ("District") and the California School Employees Association and its Lakeside Chapter No. 240 (CSEA) have reached a tentative agreement to fully resolve limited reopener negotiations for the 2020-2021 school year. This Agreement is subject to ratification by the District's Governing Board.

The Parties agree to amend Article 6: ASSOCIATION RIGHTS, as follows:

6.1.15 The District shall allow five (5) days release time each for three (3) Association chapter delegates to attend the annual CSEA conference.

[No other changes to Article 6: ASSOCIATION RIGHTS.]

[No changes to Article 9: DUTY HOURS.]

The Parties agree to amend Article 10: SALARIES as follows:

ARTICLE 10: SALARIES

10.1 If the District provides an increase to the salary schedule for the certificated bargaining unit for 2020-2021, the District will provide the CSEA bargaining unit with an increase of the same percentage.

10.2 Frequency: All employees in the bargaining unit shall be paid once per month when the unit member is scheduled to work, on or before the last day of the month. If the normal pay date falls on a holiday, the paycheck shall be issued on the preceding workday. However, if the

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County Office of Education and the District's payroll system permit, 10-month, 10.5-month, and 11-month employees shall have the option to choose a deferred net pay option such that employees receive their annual pay in 12 monthly paychecks.

10.3 Errors: Any payroll error created by the District resulting in insufficient payment to an employee in the bargaining unit shall be corrected and added on the pay for the next scheduled payment or a supplemental check shall be issued, not later than five (5) working days after the employee provides notice to the payroll department. Bargaining unit members are responsible to reimburse the District for overpayments.

10.3.1 After confirming that a unit member has been overpaid, the District shall notify the overpaid unit member of the overpayment in writing. This notice shall include the amount of the overpayment, the reason that the overpayment occurred, and that the employee has the right to be represented, including during the meeting to discuss repayment. Within five (5) workdays, the unit member shall meet with the District to discuss repayment of the overpayment and to develop a mutually-agreeable repayment plan. The unit member may be represented by CSEA during such a meeting.

10.3.2 The process set forth in Article 10.3.1 shall be subject to the grievance procedure, but no procedural error shall relieve the bargaining unit member from repaying an overpayment.

10.11 Annualized Pay: Effective July 1, 2021, 10-month, 10.5-month, and 11-month employees will be paid using an annualized pay method such that they receive uniform monthly pay eleven months of the fiscal year (August - June).

The Parties agree to replace the Lakeside Union School District Classified Employees Salary Schedule and corresponding footnotes attached as Exhibit A to the Agreement with the following, effective January 1, 2020:

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Lakeside Union School District 2020-2021 Interim Classified Employees Salary Schedule Effective July 1, 2020

	STE	P 1	STE	P 2	STE	P 3	STE	P 4	STE	P 5	STE	P 6	STE	P 7
RNG	MONTH	HOUR												
1	1.975	11.39	2.054	11.85	2.151	12.41	2,251	12.99	2.351	13.56	2,455	14.16	2,520	14.54
2	2,009	11.59	2,102	12.13	2,198	12:68	2,301	13.28	2,406	13.88	2,520	14.54	2,579	14.88
3	2,085	11.91	2,153	12.42	2,262	13.05	2,357	13.60	2,463	14:21	2,581	14.89	2,854	15.31
4	2,117	12.21	2,206	12.73	2,309	13.82	2,412	13.92	2,523	14.55	2,637	15.21	2,705	15.61
5	2,155	12.43	2,265	13.07	2,360	13.62	2:473	14.26	2,585	14.91	2,702	15.69	2,765	15.95
6	2,206	12.73	2,309	13.32	2,412	13.92	2,523	14.55	2,637	15.21	2,755	15.89	2,830	16.32
7	2,427	14.00	2,427	14.00	2,473	14.26	2,585	14.91	2,702	15.59	2,834	16.35	2,901	16.74
8	2,427	14.00	2,427	14.00	2,528	14.58	2,643	15.25	2,768	15.97	2,893	16.69	2,965	17.11
9	2,427	14.00	2,477	14.29	2,608	15.05	2,711	15.64	2,844	16.41	2,965	17.11	3,043	17.55
10	2,436	14.05	2,529	14.59	2,662	15.36	2,771	15.99	2,898	16.72	3,037	17.52	3,106	17.92
11	2,482	14.32	2,590	14.94	2,721	15.70	2,844	16.41	2,965	17.11	3,106	17.92	3,189	18.40
12	2,539	14.65	2,663	15.36	2,775	16.01	2,904	16.75	3,047	17.58	3,184	18.37	3,263	18.83
13	2,591	14.95	2,702	15.59	2,832	16.34	2,949	17.01	3,081	17.78	3,225	18.61	3,302	19.05
14	2,662	15.36	2,768	15.97	2,881	16.62	3,021	17.43	3,148	18.16	3,288	18.97	3,373	19.46
15	2,702	15.59	2,832	16.34	2,949	17.01	3,081	17.78	3,225	18.61	3,360	19.38	3,445	19.87
16	2,768	15.97	2,881	16.62	3,021	17.43	3,148	18.16	3,288	18.97	3,444	19.87	3,528	20.35
17	2,832	16.34	2,949	17.01	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,594	20.73
18	2,881	16.62	3,021	17.43	3,148	18.16	3,288	18.97	3,444	19.87	3,588	20.70	3,675	21.20
19	2,949	17.01	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,671	21.18	3,767	21.73
20	3,021	17.43	3,148	18.16	3,288	18.97	3,444	19.87	3,588	20.70	3,758	21.68	3,850	22.21
21	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,670	21.17	3,839	22.15	3,939	22.73
22	3,148	18.16	3,288	18.97	3,444	19.87	3,588	20.70	3,758	21.68	3,925	22.64	4,028	23.24
23	3,225	18.61	3,360	19.38	3,505	20.22	3,670	21.17	3,839	22.15	4,007	23.11	4,111	23.71
24	3,288	18.97	3,444	19.87	3,588	20.70	3,758	21.68	3,925	22.64	4,107	23.69	4,207	24.27
25	3,360	19.38	3,505	20.22	3,670	21.17	3,839	22.15	4,007	23.11	4,195	24.20	4,302	24.82
26	3,444	19.87	3,588	20.70	3,758	21.68	3,925	22.64	4,107	23.69	4,301	24.82	4,406	25.42
27	3,505	20.22	3,670	21.17	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,507	26.00
28	3,588	20.70	3,758	21.68	3,925	22.64	4,107	23.69	4,301	24.82	4,480	25.85	4,598	26.53
29	3,670	21.17	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,598	26.53	4,714	27.20
30	3,758	21.68	3,925	22.64	4,107	23.69	4,301	24.82	4,480	25.85	4,685	27.03	4,809	27.75
31	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,598	26.53	4,805	27.72	4,920	28.38
32	3,925	22.64	4,107	23.69	4,301	24.82	4,480	25.85	4,685	27.03	4,920	28.38	5,045	29.11
33	4,014	23.16	4,214	24.31	4,412	25.45	4,623	26.67	4,847	27.96	5,089	29.36	5,211	30.06
34	4,113	23.73	4,315	24.89	4,520	26.07	4,745	27.38	4,971	28.68	5,211	30.06	5,347	30.85
35	4,224	24.37	4,417	25.48	4,628	26.70	4,851	27.99	5,095	29.39	5,341	30.81	5,471	31.56
36	4,315	24.89	4,520	26.07	4,745	27.38	4,971	28.68	5,211	30.06	5,457	31.48	5,597	32.29
37	4,417	25.48	4,628	26.70	4,851	27.99	5,095	29.39	5,341	30.81	5,597	32.29	5,737	33.10
38	6,008	34.66	6,228	35.93	6,446	37.19	6,666	38.46	6,886	39.73	7,103	40.98	7,325	42.26

Salary Schedule Footnotes on following page.

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Board Approved: 1/8/2021

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Lakeside Union School District 2020-2021 Classified Employees Salary Schedule Effective January 1, 2021

STEP INCREASES:

All bargaining unit members progress one step annually on July 1.

All barganing unit members hired after December 31, 2019 and with hire dates on January 1 to June 30 shall move to the next step annually on July 1 directly after their corresponding hire date anniversary.

All unit members hired on or after July 1, 2020 with hire dates on July 1 to December 31, shall move to the next step annually on July 1 directly before their corresponding hire date anniversary.

HOURLY RATES:

INCREMENT:

Are determined by dividing the annual salary by 2.080.

DAILY RATES: Are determined by dividing the monthly salary by 21.67

ANNIVERSARY Beginning with the 10th year of continuous employment. 5% per month will be added to employees' salary. An additional 5% of the base salary will be added every five years thereafter per Article 10.9 of the contract.

Longevity: The District shall provide additional compensation for longevity as follows:

Bargaining unit employees hired before September 11, 2014, will receive compensation for longevity in accordance with "Anniversary Increment" provision in the Classified Salary Schedule. Bargaining unit employees hired on or after September 11, 2014, will receive compensation for longevity in accordance with "Anniversary Increment" provision in the Classified Salary Schedule except that longevity Anniversary Increments shall cease after the bargaining unit employees' 25th year.

Anniversary increments are aligned to July 1 such that all unit members receive credit for a year of employment annually on July 1.

All bargaining unit members hired after December 31, 2019 and with hire dates on January 1 to June 30 shall receive credit for one year of employment annually on July 1 directly after their corresponding hire date anniversary

All unit members hired on or after July 1, 2020 with hire dates on July 1 to December 31, shall receive one year's credit annually on July 1 directly before their corresponding hire date anniversary.

The parties agree that seniority shall not be affected by any of the above changes.

DIFFERENTIAL PAY: Employees whose normal work day requires employment after 6:00 p.m. but before 5:00 a.m. shall receive a 2.0% shift differential for each hour regularly scheduled and actually worked during these hours Custodians shall be eligible for this shift differential beginning at 5:00 p.m.

[No other changes to Article 10: SALARIES.]

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[No changes to Article 12: EMPLOYEE BENEFITS.]

The Parties agree to amend Article 19: VACATIONS as follows:

ARTICLE 19: VACATIONS

19.1 All regular employees earn vacation benefits in accordance with the table below:

Years of Employment	12-month unit members	10.5 &* 11-month unit members	10-month unit members			
1-2 years	12 days	11 days	10 days			
3-7 years	15 days	13.75 days	12.5 days			
8-13 years	18 days	16.5 days	15 days			
14 years	20 days	18.33 days	16.66 days			

* This shall be effective for 10.5 Month Unit Members starting July 1, 2021.

19.1.1 When employees work part of a month, vacation accrual shall be prorated in accordance with the table set forth above in 19.1.

19.2 Pay for vacation days for all unit members shall be the same as that which the member would have received had the unit member been in working status.

19.3 When a permanent employee in the bargaining unit is terminated for any reason, the employee shall be entitled to all vacation pay earned and accumulated up to and including the effective date of termination.

19.4 If, for any reason, a unit member is denied an approved scheduled vacation, the employee shall be compensated at the rate of double-time-and-one-half (2 1/2) for all hours worked during the scheduled and approved vacation period. In such a case, the employee shall suffer no reduction in the paid vacation days due.

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19.5 If for any reason, a unit member is not permitted to take all or part of earned annual vacation, the amount not taken shall, at the option of the employee, be accumulated for use in the following year or be paid for in cash.

19.6 Earned or unused vacation may, with the prior written approval of the supervisor, principal, or designee, be taken at any time during the year. Twelve-month employees shall submit a proposed vacation schedule within the first twenty-one (21) calendar days of the employee's work year. Non-twelve-month employees who wish to use more than the ten (10) designated vacation days per year shall submit a proposed vacation schedule within the first twenty-one (21) calendar days of the employee's work year. The supervisor, principal, or designee shall render a decision on the vacation days requested within thirty (30) days of the final submission date. Vacation shall not be denied for arbitrary or capricious reasons. Employees shall have the right to revise their vacation schedules, with reasonable notice and upon approval of the supervisor.

19.7 An employee shall be allowed to carry a maximum of one year's vacation over into the next fiscal year in an amount that equals one (1) year's earned vacation. A minimum of ten (10) days vacation must be taken within a given fiscal year. No more than thirty (30) days vacation can be taken in one fiscal year.

19.8 If there is any conflict between employees who are working on the same or similar operations as to when vacations shall be taken, the employee with the greatest seniority shall be given preference.

When a paid holiday falls during the scheduled vacation of any bargaining unit employee, 19.9 that paid holiday shall not be counted as a vacation day.

19.10 An employee in the bargaining unit shall, subject to management approval, be permitted to interrupt or terminate vacation leave in order to begin another type of paid leave provided the employee supplies notice and supporting information regarding the basis for such interruption or termination upon request.

Upon separation from service, a unit employee who has completed six (6) months of 19.11 continuous service shall be entitled to a lump sum payment of all earned and unused vacation.

19.12 Designated Vacation Days: Starting July 1, 2021, the District will require that 10-month, 10.5-month and 11-month employees utilize ten (10) mandatory, designated vacation days for the purpose of fulfilling the employee's contracted work year.

19.12.1 Designated vacation days shall be included on the District Staff Calendar as follows:

A. One (1) non-holiday weekday during the Thanksgiving holiday week;

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B. Two (2) non-holiday weekdays during the Winter break; and

C. Seven (7) non-holiday weekdays during the Spring break.

19.12.2 When a unit member is approved to work during a designated vacation day, he/she will be regularly compensated for the vacation day and paid for their work at their regular rate of pay via an extra work agreement timesheet.

19.13 10-month, 10.5-month and 11-month employees who earn more than ten (10) vacation days per year shall have the following options:

19.13.1 Take such vacation leave during their scheduled workdays during the year with supervisor approval consistent with Article 19.6, above.

19.13.2 Carry over such vacation leave to the next school year consistent with Article 19.7, above.

19.13.3 Timely submit a request to be paid out up to a maximum of seven (7) days of vacation with their June pay. If no timely request to be paid out is received by the District, vacation leave shall be carried over in accordance with Article 19.7, above, and if the limit in Article 19.7 exceeded, paid out to the limit set forth in this Article 19.13.3.

19.14 If an employee has been granted vacation which was not earned at the time of his or her termination of employment with the District, the District shall deduct from the unit member's final warrant the amount of wages paid for any unearned vacation that was taken.

[No other changes to Article 19: VACATIONS.]

The parties agree to amend Article 27: RELEASE TIME, which CSEA reopened, as follows:

27.2 The Association President or designee shall be granted up to a maximum of eight (8) days per year of non-cumulative release time without loss of compensation for association business. For the 2021-2022 and 2022-2023 school years only, the Association President or designee shall be granted an additional two (2) days of non-cumulative release time without loss of compensation for association business. The provision of these additional two (2) days automatically sunsets (is no longer in effect) June 30, 2023. Whether or not a substitute is required is determined by the District.

[No other changes to Article 27: RELEASE TIME.]

[CONTINUED ON FOLLOWING PAGE]

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This Agreement fully resolves 2020-2021 reopener negotiations and is subject to ratification by the District's Governing Board and CSEA's internal process.

Joni Crilins 3/9/21 Dated: By: For CSEA Noit 7 3/9/21 By: Dated: For CSEA Dated: 3-9-21 By: For CSE. Dated: 3-9 -202 By: For Lakeside Union School District

Date Ratified by the Lakeside Union School District's Governing Board:

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LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Approval is requested of the Classified 2020-21 Salary Schedules.

Background (Describe purpose/rationale of the agenda item): Approval is requested of the 2020-21 Salary Schedules including:

- Classified-Effective July 1, 2020
- Classified-Effective January 1, 2021

Fiscal Impact (Cost): N/A

Funding Source: General Fund, Child Nutrition, Child Development

Recommended Action:

□ Informational

Denial

⊠ Ratification

- Discussion
- ☑ Approval
- □ Adoption

Explanation: Click here to enter text.

Originating Department/School: Business Services

Submitted/Recommended By:

Erin Garcia, Assistant Superintendent

Reviewed by Cabinet Member

Approved for Submission to the Governing Board:

Dr. Andy Johnsen, Superintendent

Lakeside Union School District 2020-2021 Classified Employees Salary Schedule

Effective July 1, 2020

	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5		STEP 6		STEP 7	
RNG	MONTH	HOUR	MONTH	HOUR	MONTH	HOUR	MONTH	HOUR	MONTH	HOUR	MONTH	HOUR	MONTH	HOUR
1	1,975	11.39	2,054	11.85	2,151	12.41	2,251	12.99	2,351	13.56	2,455	14.16	2,520	14.54
2	2,009	11.59	2,102	12.13	2,198	12.68	2,301	13.28	2,406	13.88	2,520	14.54	2,579	14.88
З	2,065	11.91	2,153	12.42	2,262	13.05	2,357	13.60	2,463	14.21	2,581	14.89	2,654	15.31
4	2,117	12.21	2,206	12.73	2,309	13.32	2,412	13.92	2,523	14.55	2,637	15.21	2,705	15.61
5	2,155	12.43	2,265	13.07	2,360	13.62	2,473	14.26	2,585	14.91	2,702	15.59	2,765	15.95
6	2,206	12.73	2,309	13.32	2,412	13.92	2,523	14.55	2,637	15.21	2,755	15.89	2,830	16.32
7	2,427	13.05	2,427	13.62	2,473	14.26	2,585	14.91	2,702	15.59	2,834	16.35	2,901	16.74
8	2,427	13.38	2,427	13.95	2,528	14.58	2,643	15.25	2,768	15.97	2,893	16.69	2,965	17.11
9	2,427	13.65	2,477	14.29	2,608	15.05	2,711	15.64	2,844	16.41	2,965	17.11	3,043	17.55
10	2,436	14.05	2,529	14.59	2,662	15.36	2,771	15.99	2,898	16.72	3,037	17.52	3,106	17.92
11	2,482	14.32	2,590	14.94	2,721	15.70	2,844	16.41	2,965	17.11	3,106	17.92	3,189	18.40
12	2,539	14.65	2,663	15.36	2,775	16.01	2,904	16.75	3,047	17.58	3,184	18.37	3,263	18.83
13	2,591	14.95	2,702	15.59	2,832	16.34	2,949	17.01	3,081	17.78	3,225	18.61	3,302	19.05
14	2,662	15.36	2,768	15.97	2,881	16.62	3,021	17.43	3,148	18.16	3,288	18.97	3,373	19.46
15	2,702	15.59	2,832	16.34	2,949	17.01	3,081	17.78	3,225	18.61	3,360	19.38	3,445	19.87
16	2,768	15.97	2,881	16.62	3,021	17.43	3,148	18.16	3,288	18.97	3,444	19.87	3,528	20.35
17	2,832	16.34	2,949	17.01	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,594	20.73
18	2,881	16.62	3,021	17.43	3,148	18.16	3,288	18.97	3,444	19.87	3,588	20.70	3,675	21.20
19	2,949	17.01	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,671	21.18	3,767	21.73
20	3,021	17.43	3,148	18.16	3,288	18.97	3,444	19.87	3,588	20.70	3,758	21.68	3,850	22.21
21	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,670	21.17	3,839	22.15	3,939	22.73
22	3,148	18.16	3,288	18.97	3,444	19.87	3,588	20.70	3,758	21.68	3,925	22.64	4,028	23.24
23	3,225	18.61	3,360	19.38	3,505	20.22	3,670	21.17	3,839	22.15	4,007	23.11	4,111	23.71
24	3,288	18.97	3,444	19.87	3,588	20.70	3,758	21.68	3,925	22.64	4,107	23.69	4,207	24.27
25	3,360	19.38	3,505	20.22	3,670	21.17	3,839	22.15	4,007	23.11	4,195	24.20	4,302	24.82
26	3,444	19.87	3,588	20.70	3,758	21.68	3,925	22.64	4,107	23.69	4,301	24.82	4,406	25.42
27	3,505	20.22	3,670	21.17	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,507	26.00
28	3,588	20.70	3,758	21.68	3,925	22.64	4,107	23.69	4,301	24.82	4,480	25.85	4,598	26.53
29	3,670	21.17	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,598	26.53	4,714	27.20
30	3,758	21.68	3,925	22.64	4,107	23.69	4,301	24.82	4,480	25.85	4,685	27.03	4,809	27.75
31	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,598	26.53	4,805	27.72	4,920	28.38
32	3,925	22.64	4,107	23.69	4,301	24.82	4,480	25.85	4,685	27.03	4,920	28.38	5,045	29.11
33	4,014	23.16	4,214	24.31	4,412	25.45	4,623	26.67	4,847	27.96	5,089	29.36	5,211	30.06
34	4,113	23.73	4,315	24.89	4,520	26.07	4,745	27.38,	4,971	28.68	5,211	30.06	5,347	30.85
35	4,224	24.37	4,417	25.48	4,628	26.70	4,851	27.99	5,095	29.39	5,341	30.81	5,471	31.56
36	4,315	24.89	4,520	26.07	4,745	27.38	4,971	28.68	5,211	30.06	5,457	31.48	5,597	32.29
37	4,417	25.48	4,628	26.70	4,851	27.99	5,095	29.39	5,341	30.81	5,597	32.29	5,737	33.10
38	6,008	34.66	6,228	35.93	6,446	37.19	6,666	38.46	6,886	39.73	7,103	40.98	7,325	42.26
55	4,148	23.93	4,231	24.41	4,317	24.90	4,402	25.40	4,490	25.90	4,580	26.42	4,671	26.95

Salary Schedule Footnotes on following page.

Lakeside Union School District 2020-2021 Classified Employees Salary Schedule

Effective July 1, 2020

STEP INCREASES: All bargaining unit members progress one step annually on July 1.

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HOURLY RATES: Are determined by dividing the annual salary by 2,080.

DAILY RATES: Are determined by dividing the monthly salary by 21.67.

ANNIVERSARY Beginning with the 10th year of continuous employment, 5% per month will be added to employees' salary. An additional 5% of the base salary will be added every five years thereafter per Article 10.9 of the contract.

Longevity: The District shall provide additional compensation for longevity as follows:

Bargaining unit employees hired before September 11, 2014, will receive compensation for longevity in accordance with "Anniversary Increment" provision in the Classified Salary Schedule. Bargaining unit employees hired on or after September 11, 2014, will receive compensation for longevity in accordance with "Anniversary Increment" provision in the Classified Salary Schedule with "Anniversary Increment" provision in the Classified Salary Schedule with "Anniversary Increment" provision in the Classified Salary Schedule except that longevity Anniversary Increments shall cease after the bargaining unit employees' 25th year.

Anniversary increments are aligned to July 1 such that all unit members receive credit for a year of employment annually on July 1.

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The parties agree that seniority shall not be affected by any of the above changes.

DIFFERENTIAL PAY: Employees whose normal work day requires employment after 6:00 p.m. but before 5:00 a.m. shall receive a 2.0% shift differential for each hour regularly scheduled and actually worked during these hours. Custodians shall be eligible for this shift differential beginning at 5:00 p.m.

Lakeside Union School District 2020-2021 Classified Employees Salary Schedule

Effective January 1, 2021

	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5		STEP 6		STEP 7	
RNG	MONTH	HOUR												
1	1,975	11.39	2,054	11.85	2,151	12.41	2,251	12.99	2,351	13.56	2,455	14.16	2,520	14.54
2	2,009	11.59	2,102	12.13	2,198	12.68	2,301	13.28	2,406	13.88	2,520	14.54	2,579	14.88
3	2,065	11.91	2,153	12.42	2,262	13.05	2,357	13.60	2,463	14.21	2,581	14.89	2,654	15.31
4	2,117	12.21	2,206	12.73	2,309	13.32	2,412	13.92	2,523	14.55	2,637	15.21	2,705	15.61
5	2,155	12.43	2,265	13.07	2,360	13.62	2,473	14.26	2,585	14.91	2,702	15.59	2,765	15.95
6	2,206	12.73	2,309	13.32	2,412	13.92	2,523	14.55	2,637	15.21	2,755	15.89	2,830	16.32
7	2,427	14.00	2,427	14.00	2,473	14.26	2,585	14.91	2,702	15.59	2,834	16.35	2,901	16.74
8	2,427	14.00	2,427	14.00	2,528	14.58	2,643	15.25	2,768	15.97	2,893	16.69	2,965	17.11
9	2,427	14.00	2,477	14.29	2,608	15.05	2,711	15.64	2,844	16.41	2,965	17.11	3,043	17.55
10	2,436	14.05	2,529	14.59	2,662	15.36	2,771	15.99	2,898	16.72	3,037	17.52	3,106	17.92
11	2,482	14.32	2,590	14.94	2,721	15.70	2,844	16.41	2,965	17.11	3,106	17.92	3,189	18.40
12	2,539	14.65	2,663	15.36	2,775	16.01	2,904	16.75	3,047	17.58	3,184	18.37	3,263	18.83
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19	2,949	17.01	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,671	21.18	3,767	21.73
20	3,021	17.43	3,148	18.16	3,288	18.97	3,444	19.87	3,588	20.70	3,758	21.68	3,850	22.21
21	3,081	17.78	3,225	18.61	3,360	19.38	3,505	20.22	3,670	21.17	3,839	22.15	3,939	22.73
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29	3,670	21.17	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,598	26.53	4,714	27.20
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31	3,839	22.15	4,007	23.11	4,195	24.20	4,398	25.37	4,598	26.53	4,805	27.72	4,920	28.38
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33	4,014	23.16	4,214	24.31	4,412	25.45	4,623	26.67	4,847	27.96	5,089	29.36	5,211	30.06
34	4,113	23.73	4,315	24.89	4,520	26.07	4,745	27.38	4,971	28.68	5,211	30.06	5,347	30.85
35	4,224	24.37	4,417	25.48	4,628	26.70	4,851	27.99	5,095	29.39	5,341	30.81	5,471	31.56
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37	4,417	25.48	4,628	26.70	4,851	27.99	5,095	29.39	5,341	30.81	5,597	32.29	5,737	33.10
38	6,008	34.66	6,228	35.93	6,446	37.19	6,666	38.46	6,886	39.73	7,103	40.98	7,325	42.26

Salary Schedule Footnotes on following page.

Board Approved: _____

Lakeside Union School District 2020-2021 Classified Employees Salary Schedule

Effective January 1, 2021

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Administration:

ANDREW S. JOHNSEN, Ed.D. Superintendent KIM REED, Ed.D. Assistant Superintendent ERIN GARCIA Assistant Superintendent



Board of Trustees:

HOLLY FERRANTE ANDREW HAYES LARA HOEFER MOIR BONNIE LACHAPPA RHONDA TAYLOR, Ed.D.

Public Notice for the Financial Provisions of the Collective Bargaining Agreement

At the regular board meeting of April 15, 2021, the Board of Trustees will conduct a public hearing to receive input on the financial provisions of the proposed collective bargaining agreement for the Lakeside Teachers Association. The approximate total combined cost to the district is \$246,468.84. The major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for current and subsequent fiscal years, shall be disclosed at a public meeting of the public school employer. The public hearing will be held on Thursday, April 15, 2021 via Zoom beginning at 6:00 p.m.

April 6, 2021

Andrew S. Johnsen, Ed.D. Secretary to the Board

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Disclosure of Collective Bargaining Agreement for the Tentative Agreement, Covid-19 Reopener-Compensation, between the District and the Lakeside Teachers Association.

Background (Describe purpose/rationale of the agenda item):

Government Code 3547.5 requires local educational agencies to publicly disclose the provisions of all collective bargaining agreements before entering into a written agreement. The major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for current and subsequent fiscal years, shall be disclosed at a public meeting of the public school employer.

Fiscal Impact (Cost):

\$246,468.84

Funding Source:

General Fund

Recommended Action:

Informational

Denial

Discussion
 Approval

- Ratification
- Explanation: .

Originating Department/School: Business Services

Submitted/Recommended By:	Approved for Submission to the Governing Board:
Erin Garcia, Assistant Superintendent	Dr. Andy Johnsen, Superintendent
Reviewed by Cabinet Member:	

A

Disclosure of Collective Bargaining Agreement In Accordance with AB 1200 (Statutes of 1991, Chapter 1213);

GC § 3547.5 (Statutes of 2004, Chapter 52)

Lakeside Union School District

Name of Bargaining Unit: Lakeside Teachers Association		Certificated:	<u>X</u>	Classified:
The proposed agreement covers the period:	Beginning:	7/1/2020	Ending:	6/30/2021
This agreement will be acted upon by the Governing Board at its meeting on:			4/15/2021	
			Date	

A. Proposed Change in Compensation

		Cost Prior to Proposed	Fiscal Impact of Proposed Agreement					
	Compensation	Agreement	Current Year 2020- 2021		Year 2 2021- 2022		Year 3 2022 - 2023	
		(a) \$	(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1.	Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$21,109,137.56		0.00%		0.00%		0.00%
2.	Salary Schedule - Increase (Decrease)	\$21,109,137.56		0.00%		0.00%		0.00%
З.	Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.	\$21,109,137.56	\$207,256.00	0.98%	\$0.00	0.00%	\$0.00	0.00%
4.	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$4,310,877.27	\$39,212.84	0.91%	\$0.00	0.00%	\$0.00	0.00%
5.	Health/Welfare Benefits - Increase (Decrease)	\$4,740,806.89		0.00%		0.00%		0.00%
6.	Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$30,160,821.72	\$246,468.84	0.82%	\$0.00	0.00%	\$0.00	0.00%
7.	Total Number of Represented Employees	268.00	268.00					
8.	Total Compensation Cost for <u>Average</u> Employee - Increase (Decrease)	\$112,540.38	\$919.66	0.82%				

Impact on other Funds:

N/A - No impact on other funds.

A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

1. Monthly stipends from October 1, 2020 to June 30, 2021 for classroom teachers maintaining distance learning attendance records (\$167,499)

2. One-time stipends for Special Education unit members to account for the increased workload resulting from COVID-19 (\$78,970)

B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)

There are no non-compensation items proposed in the agreement.

C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

There are no impacts of non-negotiated changes to instructional/support

programs to accommodate the agreement.

Revised 07/04

D. What contingency language is included in the proposed agreement? Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

The side letter of agreement fully resolves LTA's reopener on the subject matter of compensation under the Side Letter Agreement Regarding the COVID-19 Public Health Emergency entered into on September 10, 2020.

E. Source of Funding for Proposed Agreement

1. Current Year - CRRSAA funding ESSER II

2. How will the ongoing cost of the proposed agreement be funded in future years?

There are no ongoing costs for future years.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

N/A – Not a multi-year agreement

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves Page 4 of 7

1. State Reserve Standard

a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$61,680,512
b.	State Standard Minimum Reserve Percentage for this District	3.00%
c.	Projected P-2 ADA	4,806.47
d.	State Standard Minimum Reserve Amount for this District	\$1,850,415.36
	(Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)	

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$1,857,809.41
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$7,886,796.02
c. Special Reserve Fund 17-Bugeted Designated for Economic Uncertainties	\$0.00
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0.00
e. Total District Budgeted Unrestricted Reserves	\$9,744,605.43

No

'es

3. Do unrestricted reserves meet the state standard minimum reserve amount?

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.

Allen	3:30.21
District Superintendent	Date
(Signature)	
Chief Business Official	3-30-707) Date
V (Signature)	
Contact Person: Shannon Johnston	Telephone No.: 69-390-2640

H. Impact of Proposed Agreement on Current Year Operating Budget*

 Date of governing board approval of budget revisions in Col. 2:
 4/15/2021

 in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of 2nd Interim	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	44,123,530			44,123,530
Remaining Revenues (8100-8799)	18,991,599			18,991,599
TOTAL REVENUES	63,115,129			63,115,129
EXPENDITURES:				0
1000 Certificated Salaries	24,622,890	207,256		24,830,146
2000 Classified Salaries	8,750,226			8,750,226
3000 Employee Benefits	17,886,936	39,213		17,926,149
4000 Books and Supplies	2,913,108			2,913,108
5000 Services and Operating Expenses	7,149,219			7,149,219
6000 Capital Outlay	267,287			267,287
7000 Other	(109,154)			(109,154)
TOTAL EXPENDITURES	61,480,512	246,468		61,726,980
OPERATING SURPLUS (DEFICIT)	1,634,617	(246,468)		1,388,149
OTHER SOURCES AND TRANSFERS IN	60,783			60,783
OTHER USES AND TRANSFERS OUT	200,000			200,000
CURRENT YEAR INCREASE				
(DECREASE) IN FUND BALANCE	1,495,400	(246,468)		1,248,932
BEGINNING BALANCE	11,077,283		4	11,077,283
CURRENT YEAR-ENDING BALANCE	12,572,683	(246,468)		12,326,215
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	85,000			85,000
Restricted (9740)	1,959,079	(253,862)		1,705,217
Committed (9750/9760)	791,393			791,393
Assigned (9780)	0			0
Reserve Economic Uncertainties (9789)	1,850,415	7,394		1,857,809
Unassigned/Unappropriated (9790)	7,886,796			7,886,796

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

*This supplement is a composite recap of "all" the bargaining agreements shown on the preceding pages.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

GENERAL INSTRUCTIONS

- Please submit this form to the county superintendent of schools and make available to the public for review at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreement.
- Separate documents must be completed for each collective bargaining agreement, but if more than one agreement is discussed at the same time, you may summarize the financial impact of "all" agreements on page 4 (supplement).
- Include, as applicable, *Cost Prior to Proposed Agreement, Current Year, Year 2 and Year 3* information for the period covered in the proposed agreement. For example, for a 2-year multi-year agreement, complete *Cost Prior to Proposed Agreement, Current Year* and *Year 2.*
- Any time a contract is reopened with a financial impact on "any area of compensation," a disclosure of the proposed agreement must be made.
- The specific manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the local district.
- The governing board shall adopt revisions to its budget needed in the current fiscal year to fulfill the terms of the collective bargaining agreement within 45 days of adoption (EC § 42142). Provide a copy of the board-approved budget revisions and board minutes to the county office. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.
- All revisions to the budget needed in the current fiscal year to meet the costs of the collective bargaining agreement shall be adopted no later than the statutory deadline for certification of the next interim report by the county superintendent of schools (GC § 3547.5, EC § 42131).

SPECIFIC INSTRUCTIONS FOR COMPLETION

PROPOSED CHANGE IN COMPENSATION

- 1. Step and Column
 - a. <u>Cost Prior to Proposed Agreement</u>: Enter the total annual cost of all salaries for the bargaining unit prior to the proposed agreement. Remove any "<u>one-time</u>" bonuses or payments that were paid in prior year, if applicable.
 - b. <u>\$</u>: Enter the annual increase cost of *Step and Column* movement on the *Salary Schedule* for the affected bargaining unit.
 - c. <u>%</u>: Divide the annual cost of *Step and Column*, Line 1(b), by the *Cost Prior to Proposed Agreement*, Line 1(a).
- 2. Salary Schedule
 - a. <u>Cost Prior to Proposed Agreement</u>: Enter the amount from Line 1(a) <u>plus</u> Line 1(b).
 - b. <u>\$</u>: Enter the annual \$ amount of the proposed <u>change</u> in the *Salary Schedule*.

3. Other Compensation

<u>Description</u>: Indicate specific changes in *Other Compensation* for the current year. For example: 1% off schedule or \$200/employee. For *Year 2* and *Year 3*, explain in "Comments" section, if applicable.

- a. <u>Cost Prior to Proposed Agreement</u>: Enter the amount from Line 2(a).
- b. <u>\$</u>: Enter the annual amount of the proposed change in *Other Compensation*.
- c. <u>%</u>: Divide the amount by the *Cost Prior to the Proposed Agreement*, Line 3(a).
- 4. Statutory Benefits
 - a. <u>Cost Prior to Proposed Agreement</u>: Enter the total prior year cost of *Statutory Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "<u>one-time</u>" benefit costs that would not carry over to current year.
 - b. <u>\$</u>: Enter the amount of the proposed change in *Statutory Benefits* resulting from changes in *Salary Schedule, Step and Column*, and *Other Compensation* reported on Line 1(b) through Line 3(b).
 - c. $\underline{\%}$: Divide Line 4(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement*, Line 4(a).
- 5. <u>Health/Welfare Benefits</u>
 - a. <u>Cost Prior to Proposed Agreement</u>: Enter the total annual cost of *Health/Welfare Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "<u>one-time</u>" costs that would not carry over to current year.
 - b. <u>\$</u>: Enter the amount of the proposed change in *Health/Welfare Benefits*, resulting from the affected bargaining unit agreement.
 - c. <u>%</u>: Divide Line 5(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement* Line 5(a).
- 6. Total Compensation
 - a. <u>Cost Prior to Proposed Agreement</u>: Total Lines 3(a), 4(a), and 5(a).
 - b. <u>\$</u>: Total Lines 1(b), 2(b), 3(b), 4(b), and 5(b).
 - c. <u>%</u>: Divide the total by *Cost Prior to Proposed Agreement*, Line 6(a).
- 7. Total Number of Represented Employees

Enter the total full-time equivalent (FTE) employees for the affected bargaining unit for each applicable year.

- 8. Total Compensation Cost for Average Employee
 - a. <u>Cost Prior to Proposed Agreement</u>: Divide *Cost Prior to Proposed Agreement*, Line 6(a) by Prior Year FTE Employees, Line 7.
 - b. <u>\$</u>: Divide *Total Compensation*, Line 6(b) by FTE employees, Line 7, for each applicable year.
 - c. <u>%</u>: Divide *Total Compensation Cost for <u>Average</u> Employee*, Line 8(b) by *Cost Prior to Proposed Agreement*, Line 8(a).

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Approval of the Tentative Agreement with Lakeside Teachers Association (LTA) regarding the COVID-19 Side Letter of Agreement, Compensation and Benefits.

Background (Describe purpose/rationale of the agenda item):

Approval is requested of the Tentative Agreement between the District and the Lakeside Teachers Association to resolve LTA's limited reopener: Compensation and Benefits, on the impacts and effects of the COVID-19 public health emergency. Under compensation and benefits, the District agrees to a one-time stipend related to maintaining daily logs of student participation and engagement records. As well the District agrees to a one-time stipend to Special Education members as listed on the attached agreement.

Fiscal Impact (Cost):

See Collective Bargaining Agreement	
Funding Source:	

General Fund, Child Development Fund

Addresses Emphasis Goal(s):

#1: Academic Achievement Recommended Action:	∃ #2: S	ocial Emotional	□ #3: Physical Environments
Informational	🗆 Denia	l/Rejection	
Discussion	🛛 Ratifi	cation	
Approval Adoption	Expla	nation: Click here	to enter text.

Originating Department/School: Business Services

Submitted/Recommended By:	Approved for Submission to the Governing Board:
Erin Garcia, Assistant Superintendent	Dr. Andy Johnsen, Superintendent
Enni Garcia, Assistant Superintendent	Dr. Andy Journsen, Superintendent
<u> </u>	
Reviewed by Cabinet Member	
0	

TENTATIVE AGREEMENT

RESOLVING THE LAKESIDE TEACHERS ASSOCIATION LIMITED REOPENER TO THE AGREEMENT BETWEEN

THE LAKESIDE UNION SCHOOL DISTRICT AND THE LAKESIDE TEACHERS ASSOCIATION REGARDING THE COVID-19 PUBLIC HEALTH EMERGENCY

March 15, 2021

This Side Letter of Agreement (Agreement) is entered into by the Lakeside Union School District (District) and the Lakeside Teachers Association (LTA), (collectively, the "Parties") to fully resolve LTA's limited reopener pursuant to the Parties' 2020-2021 Side Letter of Agreement resolving the impacts and effects of the COVID-19 public health emergency.

1. The undersigned agree on behalf of the Parties to amend the subject of Compensation and Benefits as follows:

Compensation and Benefits

- A. The District will continue to compensate all unit members who continue to perform work duties or who are on an approved leaves of absence.
- B. The District will issue a one-time, only, stipend in the amount of two hundred fifty dollars (\$250) to any unit member who provides synchronous (distance learning) instruction or related services to students during the 2020-2021 school year. Unit members on leave during September 2020 and unit members in the following classifications were not eligible for this stipend: counselors, school psychologists, nurses, and teachers on special assignment. No additional stipends will be issued pursuant to this paragraph.
- C. For the period of October 1, 2020 through June 30, 2021, classroom teachers assigned by the District to maintain daily logs of student participation and weekly engagement records in accordance with Education Code section 43504 shall receive a monthly stipend in accordance with the terms set forth herein.
 - i. The following rules shall apply to this stipend:
 - a. Eligible classroom teachers who maintain one (1) roster of students shall receive a \$50 stipend per month;
 - b. Eligible classroom teachers who maintain more than one (1) roster of students (such as middle school teachers and distance learning teachers with

students enrolled in more than one school site) and elementary immersion teachers shall receive \$100 stipend per month; and

- c. Eligible classroom teachers shall receive pro-rata compensation based on the stipend set forth in section C (ii) (a) and (b) above.
- D. To account for the increased workload resulting from school closures and applicable health orders, the District will issue a one-time, only, stipend to special education unit members who assess, instruct, or provide related services to students with exceptional needs throughout the 2020-2021 school year as follows:
 - a. Special Day Class Teachers shall receive a stipend in the amount of \$500;
 - b. Resource Specialist Program Teachers, Preschool Assessment Teachers, and Adaptive Physical Education Teachers shall receive a stipend in the amount of \$1,000; and
 - c. School Psychologists, Speech Language Pathologists, and School Nurses shall receive a stipend in the amount of \$1,500.
- E. The District will compensate unit members on a pro rata basis for any Board approved stipends to the extent that unit members actually perform the stipend work.

2. On September 10, 2020, the Parties entered into a Side Letter of Agreement resolving all negotiable impacts and effects relating to the COVID-19 public health emergency for 2020-2021. The Parties agree that this Agreement fully resolves LTA's reopener on the subject matter of Compensation under the Side Letter of Agreement Regarding the COVID-19 Public Health Emergency.

3. The Parties further agree that this Agreement is not precedent setting, is subject to ratification by the District's Governing Board, the contents of this Agreement represent the sole and only agreement of the Parties as to all issues related to its contents, and that neither has relied upon any representations by the other which are not set forth in this Agreement.

[CONTINUED ON FOLLOWING PAGE]

4. This Agreement constitutes the entire agreement between the parties and supersedes any prior understandings or oral or written agreements between the parties.

DocuSigned by: JASON Justeson 36C18B66BF7442E...

For the LTA

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Dated: 3/16/2021

-DocuSigned by:

Erin Garcia —FD9AE29F6DBE4FE

Dated: _____

For the District

Date ratified by Governing Board:

Governing Board Meeting Date: 4/15/21

Agenda Item:

Approval of Minutes

Background (Describe purpose/rationale of the agenda item):

It is recommended that the Board of Trustees approve the attached minutes with any necessary modifications:

Regular Board Meeting of March 11, 2021 Special Board Meeting of March 18, 2021

Fiscal Impact (Cost):

N/A

Funding	Source:
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N/A

Recommended Action:

□ Informational

Denial

□ Discussion

□ Approval

- □ Ratification
- **Explanation:** Click here to enter text.

- Adoption

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Lisa DeRosier, Executive Assistant

Dr. Andy Johnsen Superintendent

Administration:

ANDREW S. JOHNSEN, Ed.D. Superintendent KIM REED, Ed.D. Assistant Superintendent ERIN GARCIA Assistant Superintendent



Board of Trustees:

HOLLY FERRANTE ANDREW HAYES LARA HOEFER MOIR BONNIE LACHAPPA RHONDA TAYLOR, Ed.D.

Minutes of the Regular Meeting of the Board of Trustees

March 11, 2021 District Administration Center/Zoom

Α.	order Andr atten Supe	ro ev da rir	gular meeting of the Lakeside Union School District Board of Trustees was called to in Zoom at 5:00 p.m. by Holly Ferrante, President, with the following members present: W Hayes, Vice President; Dr. Rhonda Taylor; and Lara Hoefer Moir, Member. Also in ince were Dr. Andrew Johnsen, Superintendent; Dr. Kim Reed, Assistant attendent; and Erin Garcia, Assistant Superintendent. Clerk Bonnie LaChappa was for a portion of the meeting. Lisa DeRosier was present to record the minutes.	Call to Order
B.	There	e v	vas one request to speak to the Board: Tanith Sloan.	Public Comments
C.	Conf Asso Nego Code	ero cia otia) p.m. the Governing Board moved to closed session to discuss the following: 1) ence with Labor Negotiator, Erin Garcia, regarding the California School Employees' ation, Chapter 240, pursuant to Government Code §54957.6; 2) Conference with Labor ator, Erin Garcia, regarding the Lakeside Teachers Association, pursuant to Government 54957.6; and 3) Public Employee Discipline/Dismissal/Release Pursuant to Government 54957.	Closed Sessions
D.			p.m. the Board reconvened to open session. President Ferrante welcomed guests. She d on closed session as follows:	Welcome
	А		No action was taken on Conference with Labor Negotiator, Erin Garcia, regarding the California School Employees' Association, Chapter 240, pursuant to Government Code §54957.6.	Closed Session Report
	В		No action was taken on Conference with Labor Negotiator, Erin Garcia, regarding the Lakeside Teachers Association, pursuant to Government Code §54957.6.	
	С		<u>It was moved by</u> Member Taylor and seconded by Vice President Hayes to ratify the Voluntary Resignation Agreement and Final Settlement Release of All Claims with employee #637670 pursuant to Government Code §54956.9. Motion carried 4:0:1 (<u>Ayes</u> : Ferrante, Hayes, Hoefer Moir, Taylor; <u>Absent</u> : LaChappa).	
			<u>It was moved by</u> Vice President Hayes and seconded by Member Taylor to non-reelect certificated employee #630667 pursuant to Education Code §44929.21(b). Motion carried 4:0:1 (<u>Ayes</u> : Ferrante, Hayes, Hoefer Moir, Taylor; <u>Absent</u> : LaChappa).	
			It was moved by Member Taylor and seconded by Member Hoefer Moir to non-reelect certificated employee #625451 pursuant to Education Code §44929.21(b). Motion carried 4:0:1 (<u>Ayes</u> : Ferrante, Hayes, Hoefer Moir, Taylor; <u>Absent</u> : LaChappa).	
			It was moved by Member Hoefer Moir and seconded by Member Taylor to non-reelect certificated employee #631573 pursuant to Education Code §44929.21(b). Motion carried 4:0:1 (Ayes: Ferrante, Hayes, Hoefer Moir, Taylor; Absent: LaChappa).	

March	11, 2021	
D.	The pledge of allegiance was led by students from Riverview via Zoom. Following the pledge, Principal Grace Cox shared a video highlighting the staff, students and programs at Riverview and Winter Gardens.	Flag Salute Riverview
Е.	Member Hoefer Moir attended the online incoming parent meetings for middle school parents. She commented that both principals did an outstanding job.	Trustee's Reports and Comments
	Member Taylor attended the Equity Committee with teachers and commented that it was a powerful meeting. It was nice to see everyone working together for a common goal. She also attended Love of Reading events at Lindo Park and Eucalyptus Hills.	
	Vice President Hayes visited all the sites this month. He was able to catch up with staff and see the students. He really enjoyed learning to play shadow tag with the Eucalyptus Hills TK'ers. He attended the Love of Reading event at Lindo Park and thanked Ms. Green for her book selection. He also attended the Tierra del Sol Middle School groundbreaking ceremony. It was nice to see the project moving forward. He attended the San Diego School Boards Association meeting where there was a lot of discussion on reopening plans. He also attended the budget committee meeting and commented it's been a busy month.	
	Clerk LaChappa appreciates everyone who is sending her emails and letters. She is reading them all.	
	President Ferrante attended the budget committee meeting and commented that Erin is doing a great job helping everyone understand what is involved. She also attended the Equity Committee where there is tremendous work going on.	
F.	The Board recognized and honored Brandy Delyser (LF SDC Teacher) for her CAC nomination. President Ferrante read her nomination that was submitted by principal Jim Rosa. She appreciates the recognition. Dr. Johnsen thanked her for doing a great job in the classroom.	Brandy Delyer
G.	There were 4 requests to speak to the Board: Cathy Sprecco; Kelly Blum; Debbie Larkin; Rachel and Chloe Camarero.	Public Comments
Н.	1. Superintendent Dr. Andy Johnsen discussed the shifting context for school reopening. He thanked the staff, students and families for doing such an amazing job throughout this year. He thanked our labor partners. With everything in the news, he appreciates our teachers and the partnership he has with Cathy. This has been an unexpected and unwelcome shift this past year and our staff, parents and students stepped up and did an amazing job. AB 86 passed last Friday and is targeted to school districts who haven't yet opened. He shared county COVID numbers and Lakeside numbers. All numbers are drastically dropping.	District Update
	Dr. Natalie Winspear discussed the new COVID-19 case rates, which again, have dropped dramatically since the spike in January. We have had zero staff cases and only a couple student cases. We continue to see students and staff reporting symptoms of COVID. We will have to continue those protocols for the rest of the school year. The close contacts data also continues to drop.	COVID-19 Update
	Cesar Morales reported on the vaccine schedule. Last week 100% of our employees became eligible to receive the vaccine if they wanted it. He thanked our VEBA partners for helping with the vaccine distribution.	Vaccine Update

larch	11, 2021		
H.	1.	Dr. Johnsen shared some academic data from MAP testing. There is no question that everyone is working hard. The model we're in has given us some challenges. The numbers are improving, but we are seeing our chronically absent students struggling significantly. We have a robust system to re-engage students who are disengaged. There is no better place for students than in the classroom with their teachers every day. He discussed the mitigation strategies for reopening. California schools are held to strict guidelines from CDPH and HHSA. All mitigation strategies would remain in place including use of face masks; frequent cleaning of hands and high-touch surfacing; symptom screening; contact tracing; and physical distancing of 4' between student chairs. He reviewed the results of the parent survey. The reason we did not offer hybrid in the survey is that we do not have the ability to offer all options at the same time. The survey reflected that almost 86% of our parents are ready to come back full time this spring and almost 93% in the fall. The biggest obstacle has been the physical distancing. Every classroom is unique. We have offered many different styles of setting up the desks to make the distancing work. The principals are working on distancing during lunch time and adding campus supervisors if needed. We will continue with our current start and end times but will need to make Wednesday slightly longer than pre- COVID to provide required minimum instructional daily minutes. Staff is recommending an asynchronous day on Friday, April 9 to prepare for a full reopening on April 12 for grades TK-5. Requests to change between the programs will be on a space available basis. The 4' distance is what's holding back the middle schools from coming back full time due to the larger class sizes. They will identify students who are in need of additional support and bring them back for more instruction.	Reopening Plan
	2.	<u>It was moved by</u> Vice President Hayes and seconded by Clerk LaChappa to move to Phase 3 (full time in-person instruction) on April 12, 2021 for students in grades TK- 5. Several questions were asked and answered. Motion carried unanimously 5:0 (<u>Ayes</u> : Ferrante, Hayes, Hoefer Moir, LaChappa, Taylor).	Approve to Move to Phase 3
	3.	Assistant Superintendent Erin Garcia presented the Second Interim Financial Report. She shared a very informative presentation which included the new COVID funding.	Budget Presentation
	4.	<u>It was moved by</u> Member Taylor and seconded by Vice President Hayes to adopt the Second Interim Financial Report, with actuals as of January 31, 2021 of the District's Statement of Positive Certification indicating the District's ability to meet its financial obligations for the 2020-2021 fiscal and subsequent fiscal years. Motion carried 4:0:1 (<u>Ayes</u> : Ferrante, Hayes, Hoefer Moir, Taylor; <u>Absent</u> : LaChappa).	Adopt 2020-21 Second Interim Financial Report
I.	of Busi carried	noved by Vice President Hayes and seconded by Member Taylor to designate all Items ness to the consent agenda with the exception of Items 2.2, 3.1, and 7.3. The motion unanimously to designate Items of Business 2.2, 3.1, 4.1, 4.2, 4.3, 4.5, 4.6, 4.7, 4.9, ad 6.1 to the consent agenda.	Consent Agenda
	1.1	It was moved by Member Taylor and seconded by Member Hoefer Moir to adopt the following items of business:	Items of Business
	1.2	There was no discussion on items.	Discussion
	<u>SUPER</u>	INTENDENT	
	2.1	A motion to adopt the minutes of the regular board meeting of February 11, 2021.	Adopt Minutes

school site.

I.	HUMA	N RESOURCES	
		A motion to adopt Resolution No. 2021-20, reducing or discontinuing particular kinds of services for the 2020-2021 school year implementing Education Code §45114, 45117, 45298 and 45308.	Adopt Resolution No. 2021-20
	BUSIN	ESS SERVICES	
	4.1	A motion to approve the following monthly financial reports: A) Commercial Warrants; B) Revolving Cash; C) Purchase Orders and Change Orders; and D) Purchase Card Expenditures.	Approve Monthly Financial Reports
	4.2	A motion to adopt Resolution No. 2021-19 to re-establish a Fund Balance Policy in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54.	Adopt Resolution No. 2021-19
	4.3	A motion to adopt Resolution 2021-18 to close the Special Reserve Fund for Post- Employment Benefits (Fund 20).	Adopt Resolution No. 2021-18
	4.4	A motion to approve/ratify annual contracts for the 2020-21 school year: A) San Diego Youth Science, LLC (RV); B) Ron Cook Media (TdS); and C) Target River (Marketing).	Approve Annual Contracts
	4.5	A motion to accept the following donations to the District: A) Online donations to the Lakeside Middle School band/orchestra program from various donors in the amount of \$1,890; and B) Online donations to the Lakeside Middle School dance/show choir program from various donors in the amount of \$9,995.15.	Accept Gifts to the District
	ED SEI	RVICES	
	5.1	A motion to approve the 2019-20 School Accountability Report Card (SARC) for the Home Flex program.	Approve Home Flex SARC
	<u>PUPIL</u>	SERVICES	
	6.1	A motion to discontinue the LEAPP Toddler (2-year old) preschool program effective June 11, 2021.	Discontinue Toddler Program
	6.2	A motion to approve the COVID-19 Prevention Program. The district's COVID-19 Prevention Plan has been completed and posted on the district website according to requirements from the CalOsha and the CDPH. In the event that board approval is required to access reopening funding, the board is requested to approve our plan.	Approve COVID Prevention Program
	BOND		
	7.1	A motion to adopt Resolution No. 2021-17 for the Lindo Park Elementary Multipurpose Modernization Project and authorize the Superintendent or designee to file a Notice of Exemption pursuant to CEQA.	Adopt Resolution No. 2021-17
	7.2	A motion to approve a deductive change order with TekWorks Video Surveillance Project in the amount of \$9,764. Due to COVID and irregular school schedules, it was decided to have staff perform the final surveillance camera adjustments needed at each	Approve Change Order with TekWorks

Aarch	11, 2021		
I.	BOND	(CONTINUED)	
	7.3	A motion to appoint the following four members to serve a second term on the District's Citizens' Bond Oversight Committee: John Heredia; Liz Higgins; Kathy Kassel and Frank Hilliker.	Appoint CBOC Members
	BOAR	D POLICIES, REGULATIONS, EXHIBITS & BYLAWS	
	8.1	A motion to adopt Board Policy 3280: Sale or Lease of District-Owned Real Estate.	Adopt BP 3280
	8.2	A motion to adopt Board Policy and Administrative Regulation 3530: Risk Management/Insurance.	Adopt BP/AR 3530
	8.3	A motion to adopt Board Policy and Exhibit 3555: Nutrition Program Compliance.	Adopt BP/E 3555
	8.4	A motion to adopt Board Policy and Administrative Regulation 4218: Dismissal/ Suspension/Disciplinary Action.	Adopt BP/AR 4218
	8.5	A motion to adopt Board Policy 5141.22: Infectious Diseases.	Adopt BP 5141.22
	Motion	carried 4:0:1 (Ayes: Ferrante, Hayes, Hoefer Moir, Taylor; Absent: LaChappa).	
	2.2	<u>It was moved by</u> Vice President Hayes and seconded by Member Taylor to vote for seven (7) candidates for the California School Boards Associations' Delegate Assembly for Region 17 (San Diego County) including our own Andrew Hayes. Motion carried 4:0:1 (<u>Ayes</u> : Ferrante, Hayes, Hoefer Moir, Taylor; <u>Absent</u> : LaChappa).	Selection of CSBA Delegate Assembly
	3.1	It was moved by Vice President Hayes and seconded by Member Taylor to approve Personnel Assignment Order No. 2021-12. Vice President Hayes commented that he went through the list of retirees and we are losing so many great folks. He is sad for us, but happy for them. He thanked them for their many years of service. Motion carried 4:0:1 (Ayes: Ferrante, Hayes, Hoefer Moir, Taylor; Absent: LaChappa).	Personnel Assignment Order No. 2021- 12
	7.3	<u>It was moved by</u> Vice President Hayes and seconded by Member Taylor to approve the following four members to serve a second term on the District's Citizens' Bond Oversight Committee: John Heredia; Liz Higgins; Kathy Kassel and Frank Hilliker. Motion carried 4:0:1 (Ayes: Ferrante, Hayes, Hoefer Moir, Taylor; Absent: LaChappa).	Approve Members of the CBOC
J.	1.	First Reading of Board Policy and Administrative Regulation 4030: Nondiscrimination in Employment. The Board requested the policy come back next month for adoption.	BP/AR 4030
	2.	First Reading of Board Policy and Administrative Regulation 4112.9: Employee Notifications. The Board requested the policy come back next month for adoption.	BP/AR 4112.9
	3.	First Reading of Administrative Regulation 4119.11/4219.11/4319.11: Sexual Harassment.	AR 4119.11/ 4219.11/4319.11
K.		arcia discussed the Enrollment Report for Month 6 ending February 12, 2021. We are ly down 5 students from previous month.	Enrollment Report

March	11, 2021		
L.	1A.	LTA President, Cathy Sprecco, reminded the board that teachers will have had six instructional changes this year. She requested 2 paid days to prepare and do this well. We are soon starting negotiations for this year. She reminded the board that teachers are essential workers who do not get paid for overtime, and is asking to be compensated with the extra COVID money. The teachers always put our students first.	LTA President
	1B.	CSEA Vice President, David Myers, thanked the Board for reopening our schools. The classified staff is ready to support in any means possible. The attendance staff has taken on a huge challenge. It's been a phenomenal task. He has been involved in setting up classrooms and believes this will work to get our students back in and learning.	CSEA President
	2A.	Erin Garcia, Assistant Superintendent, updated the Board on bond projects. The parking lot at Lakeside Farms has had delays due to rain. The completion date has shifted to May 23. The groundbreaking ceremony for the TdS gymnasium was exciting and construction has begun with completion anticipated by next February. We have the bid out for the original TdS multipurpose room renovation project. We will be going out to bid next month for the Lakeside Farms modernization project as well as the Lindo Park multipurpose room project. The business department has been busy preparing for the possibility of moving to Phase 3. The M&O department has been extremely busy assessing all the furniture needs and what needs to be removed from classrooms. The purchasing department is ready to purchase the things we need to get going. The maintenance department did a great job sprucing up the district office, restaining the wood and painting the trim. They also supported the fire marshal visits this year. They will be cleaning all the HVAC units and changing all the filters. The awesome child nutrition department is preparing for another food distribution next Friday. They will provide food for 2 weeks this time, their largest distribution to date.	Erin Garcia
	2B.	Dr. Kim Reed, Assistant Superintendent, discussed the expanded learning opportunity grant. This will provide summer school to our students, including Immersion. She is excited about this grant and the opportunities we will be able to offer our students. We are completing our LPAC testing. She and her team is working on the hybrid idea for next year. The district is doing a centralized paper registration this year as we are going to a new student information system. She has been working on the LCAP, compiling information from all stakeholders to present at the study session next week.	Dr. Kim Reed
	2C.	Dr. Andy Johnsen, Superintendent, commented on the LCAP survey we sent out to our 5-8 grade students and the top comments were how much they missed their friends. He agreed with David Myers that our attendance clerks have taken on a big burden this year. He commented that we are opening our play structures up after spring break. It feels like a step in the right direction back to normalcy.	Dr. Andy Johnsen
М.		ent Ferrante asked if there was any further business to come before the board. There none, the president declared the regular board meeting adjourned at 8:20 p.m.	Adjournment

Andrew S. Johnsen, Ed.D. Secretary to the Board

Bonnie LaChappa Clerk of the Board Administration:

ANDREW S. JOHNSEN, Ed.D. Superintendent KIM REED, Ed.D. Assistant Superintendent ERIN GARCIA Assistant Superintendent



Board of Trustees:

HOLLY FERRANTE ANDREW HAYES LARA HOEFER MOIR BONNIE LACHAPPA RHONDA TAYLOR, Ed.D.

Minutes of the Special Meeting of the Board of Trustees

March 18, 2021 District Administration Center/Zoom

Α.	The special meeting of the Lakeside Union School District Board of Trustees was called to order at 5:01 p.m. by Holly Ferrante, President, with the following members present: Andrew Hayes, Vice President; and Lara Hoefer Moir, Member. Also in attendance were Dr. Andrew Johnsen, Superintendent; Dr. Kim Reed, Assistant Superintendent; and Erin Garcia, Assistant Superintendent. Member Rhonda Taylor was absent.	Call to Order
В.	There were no requests to speak to the Board.	Comments
C.	The Governing Board discussed, in facilitation with Dr. Kim Reed, the data collected to inform the development of the Local Control and Accountability Plan (LCAP). Dr. Reed presented a large amount of information (governance role, district status, community input, student input, etc.). Following the presentation, the Board participated in a data walk.	Discussion
D.	President Ferrante asked if there was any further business to come before the board. There being none, the president declared the special board meeting adjourned at 7:17 p.m.	Adjournment

Andrew S. Johnsen, Ed.D. Secretary to the Board

Bonnie LaChappa Clerk of the Board

Governing Board Meeting Date: 4/15/21

Agenda Item:

Day of the Teacher Resolution #2021-23

Background (Describe purpose/rationale of the agenda item):

Resolution #2021-23, proclaiming Wednesday, May 5, 2021 as Day of the Teacher in the Lakeside Union School District and expressing gratitude for their dedication and the instruction, care and support they provide the students.

Fiscal Impact (Cost):

N/A		
Funding Source:		
N/A		
Addresses Emphasis Goal(s):		
#1: Academic Achievement	#2: Social Emotional	□ #3: Physical Environments
Recommended Action:		
Informational	Denial	
Discussion	□ Ratification	
Approval	Explanation: Click here	e to enter text.
☑ Adoption		

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Lisa DeRosier, Executive Assistant

Dr. Andy Johnsen, Superintendent

Administration:

ANDREW S. JOHNSEN, Ed.D. Superintendent KIM REED, Ed.D. Assistant Superintendent ERIN GARCIA Assistant Superintendent



Board of Trustees:

HOLLY FERRANTE ANDREW HAYES LARA HOEFER MOIR BONNIE LACHAPPA RHONDA TAYLOR, Ed.D.

DAY OF THE TEACHER RESOLUTION NO. 2021-23

- **WHEREAS,** providing quality education to our students continues to be our greatest challenge in education, as well as our most vital responsibility; and,
- WHEREAS, we rely largely on school teachers to ensure proper instruction in a variety of subjects; and,
- **WHEREAS**, in addition to teaching academics, teachers provide guidance, support and encouragement to their students; and,
- WHEREAS, it is appropriate that we recognize California's teachers, especially those in our Lakeside schools, and express gratitude for their dedication and the care and concern they have for their students; NOW, THEREFORE,

BE IT RESOLVED that the Governing Board of the Lakeside Union School District does hereby proclaim Wednesday, *May 5, 2021*, as **DAY OF THE TEACHER** in Lakeside; and

BE IT FURTHER RESOLVED that a letter of appreciation be presented to each teacher in the Lakeside Union School District.

PASSED AND ADOPTED this 15th day of April 2021 by the Board of Trustees of the Lakeside Union School District of San Diego County, California.

Holly Ferrante, President

Andrew Hayes, Vice President

Bonnie LaChappa, Clerk

Lara Hoefer Moir, Member

Dr. Rhonda Taylor, Member

Dr. Andrew S. Johnsen, Superintendent

Governing Board Meeting Date: 4/15/21

Agenda Item:

Personnel Assignment Order 2021-13

Background (Describe purpose/rationale of the agenda item):

The Personnel Assignment Order reflects new hires, retirements and changes in positions.

Fiscal Impact (Cost):

Varies

Funding Source:

General Fund

Addresses Emphasis Goal(s):

#1: Academic Achievement	#2: Social Emotional	#3: Physical Environments
Recommended Action:		
Informational	Denial	
Discussion	□ Ratification	
Approval	Explanation: Click here	to enter text.
☑ Adoption		

Originating Department/School: Human Resources

Submitted/Recommended By:

Approved for Submission to the Governing Board:

César Morales, Executive Director HR

Dr. Andy Johnsen, Superintendent

LAKESIDE UNION SCHOOL DISTRICT BOARD OF TRUSTEES MEETING April 15, 2021 Personnel Assignment Order - 2021-13

BACKGROUND:

The following personnel appointments, changes of status, leave requests, resignations, dismissals and consultant requests are submitted for Board consideration. Italicized information indicates a change.

Certificated Staff

A. New Appointments:

Employee	Assignment/Location	Class/Step	Previous Annual Salary	New Annual Salary	Effective Date
Bertrand, Chelsea	Teacher/Home Flex	E/2	N/A	\$55,063.00	3/1/2021

B. Temporary Rehires:

Employee	Assignment/Location	Class/Step	Previous Annual Salary	New Annual Salary	Effective Date

C. Change of Status/Location:

Employee	Assignment/Location	Class/Step	Previous Annual Salary	New Annual Salary	Effective Date
Green, Tessa	Principal/LIndo Park	76/2	\$101,293.00	\$106,278.00	4/01/2021

D. Unpaid Leave Requests:

Employee	Assignment/Location	Class/Step	Reason	Recommendation	Effective Date
Dillon, Shani	Teacher/Lakeview	F/8	Family	Yes	2021-2022

E. Consent to Serve:

Employee	Assignment/Location	Recommendation	Effective Date

F. Resignation:

Employee	Assignment/Location	Class/Step	Reason	Effective Date
McDowell-Holliman,	RSP	F/12	Employment	4/13/2021
Sharolyn	Teacher/Lakeside			
	Farms			
Sullivan, Caitlin	SDC Teacher/LEAPP	D/2	N/A	6/12/2021

G. Not Returning from Leave of Absence:

Employee	Assignment/Location	Effective Date

Classified Staff

H. New Hire:

Employee	Location	Position/Class/Step	Previous Monthly Salary	New Monthly Salary	Effective Date
Alvarado, Karen	Tierra Del Sol	CSS/Range 7/Step 1	N/A	\$606.66	4/5/2021
Zeitler, Neal			N/A	\$2,946.58	4/6/2021

I. Short Term Staff:

Employee	Title	Service to be preformed	Hourly Rate	Ending date

J. Change of Status/Location/FTE:

Employee	Location	Position/Class/ Step	Previous Monthly Salary	New Monthly Salary	Effective Date
Lynes, Rachel	Lemon Crest	IA-II- Sped/Range 11/ Step 1	\$620.42	\$806.54	4/12/2021

K. Unpaid Leave Requests:

Employee	Location	Position/Class/ Hours	Reason	Recommendation	Effective Date

L. Resignations:

Employee	Location	Position	Reason	Effective Date
Browning, Holly	ESS	Child Development Assistant	N/A	3/12/2021
Browning, Savannah	ESS	Child Development Assistant	N/A	3/19/2021
Castillo, Vanessa	ESS	Child Development Assistant	N/A	3/19/2021
Daoud, Nadhal	Leapp	IA-Preschool	N/A	3/10/2021
Lopez, Christell	Tierra Del Sol	IA-I-Sped	N/A	4/1/2021
Moon, Tyler	ESS	Child Development Assistant	N/A	4/10/2021
Morris, Valerie	Lindo Park	Site Lead-ESS	Retire	5/13/2021
Sasser, Deborah	Transportation	Bus Driver	Retire	3/10/2021
Schendel, Alissa	ESS	Child Development Assistant	N/A	4/10/2021

M. 39-63 Month Reemployment:

Employee Location		Position/Class/Step	Effective Date
Bryant, Shannon	Lakeview	CSS/Range 7/Step 4	4/1/2021

N. Dismissals:

Employee	Location	Position	Effective
Martinez, Amber	Lakeview	Campus Student Supervisor	4/1/2021

RECOMMENDATION:

Administration recommends approval of listed personnel appointments, changes of status, leave requests, resignations, dismissals, and consultants. This recommendation supports the following District goal: Assure the highest quality of school district services, including, but not limited to, academic, social, emotional and health services by hiring and retaining employees with not only required technical skills in the areas of their responsibilities but also the ability to handle diverse challenges.

Governing Board Meeting Date: APRIL 15, 2021

Agenda Item:

COMMERCIAL WARRANT LISTING SHEET - for the period 3/01/2021-3/31/2021

Background (Describe purpose/rationale of the agenda item):

This is a required monthly report - per Board Policy #3300, "the Governing Board shall review all warrants issued by the district at their monthly Board meeting".

Fiscal Impact (Cost):

\$956,044.47

Funding Source:

General, Child Development, Capital Facilities, Cafeteria, & Charter Schools (Barona, RVCS)

Addresses Emphasis Goal(s):

□ #1: Academic Achievement	#2: Social Emotional		#3: Physical Environments
Recommended Action:			
 Informational Discussion Approval Adoption 	Denial/Rejection Ratification Explanation: Click here t	to er	nter text.

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Reviewed by Cabinet Member

Principal/Department Head Signature

Dr. Andy Johnsen Superintendent

MARCH 2021 PURCHASE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept.	Tota	al
0000006763	SMARTEST EDU, INC.	SOFTWARE	0100	LP	\$	288.00
000006764	DATEL SYSTEMS INCORPORATED	2 LAPTOPS AND ACCESSORIES	0100	LP	\$	4,947.89
000006765	DOCUMENT TRACKING SERVICES	DOC. TRACKING/TRANSLATION	0100	ED SVCS	\$	387.00
000006766	NAVIGATE360, LLC	V2018-095 RENEWAL	0100	SUPT	\$	9,600.00
000006767	NCS PEARSON, INC	ONLINE SCORING	0100	SPED	\$	10.56
000006773	YOUTH PHILHARMONIC ORCHESTRA	MUSICAL ITEMS	0100	RV	\$	732.20
000006774	COUNTY OF SCHOOLS SERVICE FUND	CONFERENCE	0100	PUP SVCS	\$	100.00
000006775	SCHOOL SERVICES OF CA, INC	SABRE AND CADIE REPORTS	0100	BUS SVCS	\$	800.00
000006776	MONTROY SUPPLY COMPANY	TRI FOLD DESK BARRIERS	0100	BUS SVCS	\$	22,567.16
000006777	AHERN RENTALS	EQUIPMENT RENTAL	0100	MAINT	\$	1,910.58
000006779	SCHOOL MATE	STUDENT PLANNERS	0100	LF	\$	668.30
000006780	DATEL SYSTEMS INCORPORATED	SERVER STORAGE	0100	TECH	\$	31,627.50
0000006781	TOWER 28 CLOTHING	FUN RUN T SHIRTS	0100	EH	\$	526.90
0000006784	DATEL SYSTEMS INCORPORATED	LAPTOPS AND ACCESSORIES	0100	RV	\$	5,071.56
000006785	DATEL SYSTEMS INCORPORATED	PRINTER HOMEFLEX	0100	ED SVCS	\$	285.54
000006786	DATEL SYSTEMS INCORPORATED	LAPTOP FOR BADGEMAKER	0100	BUS SVCS	\$	753.86
000006787	DATEL SYSTEMS INCORPORATED	ADOBE SOFTWARE	0100	TECH	\$	2,460.00
000006788	CASBO	PROF DEV	0100	BUS SVCS	\$	5,400.00
000006789	VIRCO INC.	STUDENT DESKS REOPENING	0100	BUS SVCS	\$	131,461.60
000006790	DAVE BANG ASSOCIATES INC OF CA	PICNIC TABLE LP AND LV	0100	BUS SVCS	\$	10,555.72
000006791	AMAZON CAPITAL SERVICES, INC.	LAP DESKS - DISTRICT	0100	DISTRICT	\$	12,457.01
000006792	PACKAGE PRODUCTS & SERVICES	WORK ORDER SOFTWARE	0100	MAINT	\$	1,761.78
000006795	RON COOK	12021-020 GRAD VIDEO	0100	TDS SVCS	\$	1,500.00
000006797	E3 DIAGNOSTICS, INC	EARTIPS FOR AUDIO	0100	HEALTH SVCS	\$	142.15
000006798	RUBY B. HALL	V2021-063 VIRTUAL ASSEMBLY	0100	RV	\$	3,750.00
000006799	DATEL SYSTEMS INCORPORATED	4 LAPTOPS	0100	HEALTH SVCS	\$	8,748.22
0000006800	COAST 2 COAST COACHING INC	12021-016 ONLINE TUTOR	0100	ED SVCS	\$	192,000.00
000006801	CREATIVE BUS SALES, INC.	2 SCHOOL BUSES	0100	TRANS	\$	170,650.86
000006802	APPLE INC.	IPAD MINI	0100	SPED	\$	412.37
000006803	QUADIENT LEASING USA, INC.	MAIL MACHINE LEASE	0100	SUPT	\$	1,091.31
000006804	AMERICAN FIDELITY ADMIN. SERVICES, LLC	REPORTING SERVICE	0100	BUS SVCS	\$	1,015.15
000006805	CALIF. ASSOC. FFA	CONFERENCE REG/SOFTWARE	0100	LMS	\$	600.00
000006806	MATH TRANSFORMATIONS	I2021-011 MATH CONSULTANT	0100	LMS	\$	35,000.00
000006807	BRAIN LEARNING PSYCHOLOGICAL CORP.	12021-005	0100	SPED	\$	5,200.00
0000006810	A & S FLOORING	V2021-064 FLOORING LC	0100	MAINT	\$	12,666.00
000006814	WELLNESS TOGETHER INC.	V2021-065 MENTAL HEALTH SVCS	0100	ED SVCS/PUP SVS	\$	40,950.00
000006815	BEARCOM	RADIOS FOR BUSES	0100	TRANS	\$	1,029.02
000006817	LASERCYCLE USA, INC.	PRINTERS, INK, TONER	0100	LMS	\$	483.80
000006818	WILKINSON HADLEY KING & CO LLP	V2020-003 AUDIT 2019-20	0100	BUS SVCS	\$	6,000.00
000006819	CALIF. ASSOC. FFA	LEADERSHIP PACKETS	0100	LMS	\$	150.00
000006821	WINTER GARDENS SMOG & TUNE	SMOG SERVICES	0100	MAINT&TRAN	\$	315.75
					\$	726,077.79
000006768	HEARTLAND PAYMENT SYSTEMS, INC.	CONFERENCE	1300	FS	\$	250.00
000006771	4IMPRINT, INC.	GROCERY TOTE BAGS	1300	FS	\$	1,561.64
0000006783	STEHLY FARMS ORGANICS	2020-21 BLANKET	1300	FS	\$	10,000.00

MARCH 2021 PURCHASE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept.	Тс	otal
000006793	PAYTON'S TRUE VALUE HARDWARE	GLOVES	1300	FS	\$	20.99
000006820	HILLIKER'S RANCH FRESH EGGS, INC.	2020-21 BLANKET	1300	FS	\$	3,000.00
					\$	14,832.63
000006772	COLBI TECHNOLOGIES, INC.	QUALITY BIDDERS	2139	BOND	\$	3,357.50
0000006782	COLBI TECHNOLOGIES, INC.	BOND SERVICES	2139	BOND	\$	3,357.50
000006794	MCGRIFF INSURANCE SERVICES, INC.	BUILDERS RISK INSURANCE	2139	BOND	\$	7,408.00
000006796	COLBI TECHNOLOGIES, INC.	ANNUAL SERVICE	2139	BOND	\$	2,082.50
000006808	SWCS INC.	BLANKET TDS GYM	2139	BOND	\$	289,150.00
0000006811	JOHNSTON TRACTOR, INC.	BLANKET SITE WORK TDS	2139	BOND	\$	545,460.00
000006812	INTERPIPE CONTRACTING, INC.	BLANKET PLUMBING TDS GYM	2139	BOND	\$	289,000.00
000006813	ACE ELECTRIC, INC.	BLANKET ELECTRICAL TDS	2139	BOND	\$	178,698.00
					\$	1,318,513.50
	CHANGE ORD	ER AMOUNT INFORMATION				
000006056	HOME DEPOT	BLANKET 2020-21	0100	MAINT	\$	2,400.00
000006063	NUTRIEN AG SOLUTION	BLANKET 2020-21	0100	MAINT	\$	1,050.00
000006066	AMAZON	BLANKET 2020-21	0100	RV	\$	3,850.00
000006098	US AIR CONDITIONING	BLANKET 2020-21	0100	MAINT	\$	1,000.00
0000006111	SAFETY KLEEN INC	BLANKET 2020-21	0100	TRANS	\$	1,000.00
000006260	AMAZON	BLANKET 2020-21	0100	LMS	\$	2,050.00
000006271	AMAZON	BLANKET 2020-21	0100	WG	\$	800.00
					\$	12,150.00
0000006155	CULLIGAN	BLANKET 2020-21	1300	FS	\$	200.00
0000006157	P&R PAPER	BLANKET 2020-21	1300	FS	\$	58,000.00
000006160	GOLD STAR FOODS	BLANKET 2020-21	1300	FS	\$	100,000.00
					\$	158,200.00
000006668	BALFOUR BEATTY	CONSTRUCTION MGMT	2139	BOND	\$	41,148.00
					\$	41,148.00
		TOTAL PURCHASE ORDERS			S	2,059,423.92
		TOTAL CHANGE ORDERS			\$	211,498.00
		TOTAL PO'S AND C/O'S			\$	2,270,921.92

Governing Board Meeting Date: April 15, 2021

Agenda Item:

REVOLVING CASH REGISTER

Background (Describe purpose/rationale of the agenda item):

LISTING OF ALL TRANSACTIONS (REIMBURSEMENTS, MILEAGE EXPENSES ETC) FOR THE MONTH PRIOR TO BOARD MEETING

Fiscal Impact (Cost):

\$5,996.76

Funding Source:

GENERAL FUND, DONATION ACCOUNTS, ETC.

Addresses Emphasis Goal(s):

	#1: Academic Achievemen		#2: Social Emotional		#3: Phys	ical Environments
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Recommended Action:

- □ Informational
- □ Denial/Rejection □ Ratification
- Approval

□ Discussion

□ Adoption

- **Explanation:** Click here to enter text.
- Originating Department/School: Business Services

Submitted/Recommended By: **Board:**

Approved for Submission to the Governing

Erin Garcia, Assistant Superintendent Dr. Andy Johnsen, Superintendent

Reviewed by Cabinet Member

Lakeside Union School District Revolving Cash Register March 2021

Date	Num	Name	Memo/Description	Amount
03/01/2021	39107	Suzanne Bass	Super Teachers Renewal & Boom Learning.	-44.95
03/01/2021	39108	Lucretia Browning	Target & Walmart - Valentines For Students, Classroom Pet Supplies.	-41.55
03/01/2021	39109	Teri Cook	Gift Bags & Confetti For EL Ceremony.	-10.75
03/01/2021	39110	Bridget Gambardella	Office Depot - Printer Ink.	-122.17
03/01/2021	39111	Diana Hallin	Walmart - Lysol Spray.	-21.21
03/01/2021	39112	Renee Kerr	Refund Of Chase Kerr's School Lunch Account.	-40.00
03/01/2021	39113	Danielle Lopez	Pioneer Drama Service - Crab Cakes And Murder Script, Book, and First Performance.	-151.40
03/01/2021	39114	Mary Mayes	Refund Of John Mayes School Lunch Account.	-32.75
03/01/2021	39115	Kim Messina	(3) TV Stands, (4) Surge Protectors, Material & Interfacing Pattern.	-418.88
			Walmart - Tin Mailbox, (32) Monkey Cards, (32) Pup Cards, Count Bags, Invitation, Lunch Bag,	
03/01/2021	39116	Alana Miller	Mandalorian.	-57.31
03/01/2021	39117	Jesus Ochoa	Lakeshore - Math Workbooks.	-47.37
03/01/2021	39118	Monique Rappleyea	Hobby Lobby & Costco - Woodborad Visual & Sheet Protectors.	-48.15
03/01/2021	39119	Lisa Reynolds	Walmart & Michaels - Spiral Brush, Paper Folder, Scotch Laminate, Red & Green Stockings.	-64.27
03/01/2021	39120	Karen Saake	Carton Manilla Envelopes, File Folders, Multi-Pak Scotch Tape, Carton Copy Paper.	-126.77
03/01/2021	39121	Fonda Tripp	California Speech Language Hearing Association Dues.	-160.00
			Teachers Pay Teachers - Measurement Math Bundle & 4th & 5Th Grade Winter Break - Math	
03/01/2021	39122	Patricia Smith	Packets.	-24.00
03/01/2021	39123	Elizabeth Upchurch	Walmart - Index Cards, Dryerase Markers, Crayons, Erasers.	-33.38
03/03/2021	39124	Anthony D'Angelo	Refund Of T. Angelo LEAPP Fees.	-150.00
03/03/2021	39125	Kyla LeBeck	Refund Of J. LeBeck LEAPP Fees.	-200.00
03/03/2021	39126	Michele Sampier	Refund Of Wage Garnishment; EE 219-188	-720.76
03/08/2021	39127	Leigh Ann Bozung	Smart & Final - (11) Diced Tomatoes, (3) Monteceito Salsa.	-46.36
03/08/2021	39128	Sarah Carter	Albertsons - Saturday Academy Supplies.	-40.30
03/08/2021	39129	Kim Messina	Mic Stands, Socks, Fake Ivy, T-Shirts, Material.	-590.66
03/08/2021	39130	Jackie Siragusa	Payton's Hardware, Hand Sanitizing.	-37.98
00/00/2021			r dyon's hardware, hard bandzing.	-37.90
03/08/2021	39131	Sharon Sullinger	TPT & Scholastic Books - Compliment Cards, Valentine's Day Scratch Off, Book of the Week.	-211.90
03/09/2021	39132	Electa Stern	Refund Of Davin Stern's ESS Fees.	-262.50
03/10/2021	39133	Erin Fears	Dental Overpayment For April - June 2021 (\$37.43 X 3 = \$112.02)	-202.50
03/12/2021	39134	Sandra Kostyrka	Refund Of Savannah Kostyrka's 2019/2020 Show Chior Fees.	-112.02
00/12/2021	00104	Gandra Rostyrka	Refund Of Nicholas Patterson ESS Fees.	-480.00
03/15/2021	39135	Tom Patterson	VOID \$375.50 Reissued	0.00
00/10/2021	00100	Tom Fatterson	Lindo Park Elementary School Multi-Purpose Building Modernization - Located at 12824 Lakeshore	0.00
03/16/2021	39137	County Clock of San Diago		50.00
03/15/2021	39137	County Clerk of San Diego Christina Hillin	Drive, Lakeside, CA 92040.	-50.00
03/23/2021	39138	Tom Patterson	Refund Of Courney Hillins Lakeside Farms ESS Fees.	-31.00
03/23/2021			Refund Of Nicholas Patterson ESS Fees + Bank Fee for Ck 39135	-390.50
03/30/2021	39140	Claudia Flores	ESS Fees For Camila Flores.	-300.00
	39141	William LaRue	Refund Of Carson LaRue's ESS Fees For EH.	-175.00
03/30/2021	39142	Kristina Vaughn	Refund Of Rhilynne Homan's ESS Fees For LP.	-150.00
03/31/2021	39143	Andres Meza	Pay for 2/3 & 2/10 did not process on March Payroll	-309.70
03/31/2021	39144	Destiny Larsen	February 2020 Payroll - Overaged Warrant.	-264.11
				-\$ 5,966.76

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Ratification of Purchase Orders and Change Orders Listing (March 1, 2021 to March 31, 2021)

Background (Describe purpose/rationale of the agenda item):

The Governing Board must ratify all purchase orders and change orders that have been created pursuant to the authority granted under Education Code 17605 and Board Policy 3300 that authorizes staff to purchase supplies, materials, equipment, and services up to the amounts specified in Public Contract Code 20111. In addition, the Governing Board should review and ratify all purchase orders and March 1, 2021 through March 31, 2021 is attached.

Fiscal Impact (Cost):

\$2,270,921.92

Funding Source:

General Fund Total: \$738,227.79, Pre-School Fund Total: N/A, Food Services Fund Total: \$173,032.63, Bond Fund Total: \$1,359,661.50

Addresses Emphasis Goal(s):

#1: Academic Achievement Recommended Action:		#2: Social Emotional		#3: Physical Environments
Informational		Denial/Rejection		
Discussion	\boxtimes	Ratification		
Approval		Explanation: Click here	to er	nter text.
Adoption				

Originating Department/School: Business Services

Submitted/Recommended By:	Approved for Submission to the Governing Board:
2S'	Allen
Erin Garcia, Assistant Superintendent	Dr. Andy Johnsen, Superintendent
GC ;	
Reviewed by Cabinet Member	
0	

MARCH 2021 PURCHASE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept.	Tota	al
0000006763	SMARTEST EDU, INC.	SOFTWARE	0100	LP	\$	288.00
000006764	DATEL SYSTEMS INCORPORATED	2 LAPTOPS AND ACCESSORIES	0100	LP	\$	4,947.89
000006765	DOCUMENT TRACKING SERVICES	DOC. TRACKING/TRANSLATION	0100	ED SVCS	\$	387.00
000006766	NAVIGATE360, LLC	V2018-095 RENEWAL	0100	SUPT	\$	9,600.00
000006767	NCS PEARSON, INC	ONLINE SCORING	0100	SPED	\$	10.56
000006773	YOUTH PHILHARMONIC ORCHESTRA	MUSICAL ITEMS	0100	RV	\$	732.20
000006774	COUNTY OF SCHOOLS SERVICE FUND	CONFERENCE	0100	PUP SVCS	\$	100.00
000006775	SCHOOL SERVICES OF CA, INC	SABRE AND CADIE REPORTS	0100	BUS SVCS	\$	800.00
000006776	MONTROY SUPPLY COMPANY	TRI FOLD DESK BARRIERS	0100	BUS SVCS	\$	22,567.16
000006777	AHERN RENTALS	EQUIPMENT RENTAL	0100	MAINT	\$	1,910.58
000006779	SCHOOL MATE	STUDENT PLANNERS	0100	LF	\$	668.30
000006780	DATEL SYSTEMS INCORPORATED	SERVER STORAGE	0100	TECH	\$	31,627.50
0000006781	TOWER 28 CLOTHING	FUN RUN T SHIRTS	0100	EH	\$	526.90
0000006784	DATEL SYSTEMS INCORPORATED	LAPTOPS AND ACCESSORIES	0100	RV	\$	5,071.56
000006785	DATEL SYSTEMS INCORPORATED	PRINTER HOMEFLEX	0100	ED SVCS	\$	285.54
000006786	DATEL SYSTEMS INCORPORATED	LAPTOP FOR BADGEMAKER	0100	BUS SVCS	\$	753.86
000006787	DATEL SYSTEMS INCORPORATED	ADOBE SOFTWARE	0100	TECH	\$	2,460.00
000006788	CASBO	PROF DEV	0100	BUS SVCS	\$	5,400.00
000006789	VIRCO INC.	STUDENT DESKS REOPENING	0100	BUS SVCS	\$	131,461.60
000006790	DAVE BANG ASSOCIATES INC OF CA	PICNIC TABLE LP AND LV	0100	BUS SVCS	\$	10,555.72
000006791	AMAZON CAPITAL SERVICES, INC.	LAP DESKS - DISTRICT	0100	DISTRICT	\$	12,457.01
000006792	PACKAGE PRODUCTS & SERVICES	WORK ORDER SOFTWARE	0100	MAINT	\$	1,761.78
000006795	RON COOK	12021-020 GRAD VIDEO	0100	TDS SVCS	\$	1,500.00
000006797	E3 DIAGNOSTICS, INC	EARTIPS FOR AUDIO	0100	HEALTH SVCS	\$	142.15
000006798	RUBY B. HALL	V2021-063 VIRTUAL ASSEMBLY	0100	RV	\$	3,750.00
000006799	DATEL SYSTEMS INCORPORATED	4 LAPTOPS	0100	HEALTH SVCS	\$	8,748.22
0000006800	COAST 2 COAST COACHING INC	12021-016 ONLINE TUTOR	0100	ED SVCS	\$	192,000.00
000006801	CREATIVE BUS SALES, INC.	2 SCHOOL BUSES	0100	TRANS	\$	170,650.86
000006802	APPLE INC.	IPAD MINI	0100	SPED	\$	412.37
000006803	QUADIENT LEASING USA, INC.	MAIL MACHINE LEASE	0100	SUPT	\$	1,091.31
000006804	AMERICAN FIDELITY ADMIN. SERVICES, LLC	REPORTING SERVICE	0100	BUS SVCS	\$	1,015.15
000006805	CALIF. ASSOC. FFA	CONFERENCE REG/SOFTWARE	0100	LMS	\$	600.00
000006806	MATH TRANSFORMATIONS	I2021-011 MATH CONSULTANT	0100	LMS	\$	35,000.00
000006807	BRAIN LEARNING PSYCHOLOGICAL CORP.	12021-005	0100	SPED	\$	5,200.00
0000006810	A & S FLOORING	V2021-064 FLOORING LC	0100	MAINT	\$	12,666.00
000006814	WELLNESS TOGETHER INC.	V2021-065 MENTAL HEALTH SVCS	0100	ED SVCS/PUP SVS	\$	40,950.00
000006815	BEARCOM	RADIOS FOR BUSES	0100	TRANS	\$	1,029.02
000006817	LASERCYCLE USA, INC.	PRINTERS, INK, TONER	0100	LMS	\$	483.80
000006818	WILKINSON HADLEY KING & CO LLP	V2020-003 AUDIT 2019-20	0100	BUS SVCS	\$	6,000.00
000006819	CALIF. ASSOC. FFA	LEADERSHIP PACKETS	0100	LMS	\$	150.00
000006821	WINTER GARDENS SMOG & TUNE	SMOG SERVICES	0100	MAINT&TRAN	\$	315.75
					\$	726,077.79
000006768	HEARTLAND PAYMENT SYSTEMS, INC.	CONFERENCE	1300	FS	\$	250.00
000006771	4IMPRINT, INC.	GROCERY TOTE BAGS	1300	FS	\$	1,561.64
0000006783	STEHLY FARMS ORGANICS	2020-21 BLANKET	1300	FS	\$	10,000.00

MARCH 2021 PURCHASE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept.	Тс	otal
000006793	PAYTON'S TRUE VALUE HARDWARE	GLOVES	1300	FS	\$	20.99
000006820	HILLIKER'S RANCH FRESH EGGS, INC.	2020-21 BLANKET	1300	FS	\$	3,000.00
					\$	14,832.63
000006772	COLBI TECHNOLOGIES, INC.	QUALITY BIDDERS	2139	BOND	\$	3,357.50
0000006782	COLBI TECHNOLOGIES, INC.	BOND SERVICES	2139	BOND	\$	3,357.50
000006794	MCGRIFF INSURANCE SERVICES, INC.	BUILDERS RISK INSURANCE	2139	BOND	\$	7,408.00
000006796	COLBI TECHNOLOGIES, INC.	ANNUAL SERVICE	2139	BOND	\$	2,082.50
000006808	SWCS INC.	BLANKET TDS GYM	2139	BOND	\$	289,150.00
0000006811	JOHNSTON TRACTOR, INC.	BLANKET SITE WORK TDS	2139	BOND	\$	545,460.00
000006812	INTERPIPE CONTRACTING, INC.	BLANKET PLUMBING TDS GYM	2139	BOND	\$	289,000.00
000006813	ACE ELECTRIC, INC.	BLANKET ELECTRICAL TDS	2139	BOND	\$	178,698.00
					\$	1,318,513.50
	CHANGE ORD	ER AMOUNT INFORMATION				
000006056	HOME DEPOT	BLANKET 2020-21	0100	MAINT	\$	2,400.00
000006063	NUTRIEN AG SOLUTION	BLANKET 2020-21	0100	MAINT	\$	1,050.00
000006066	AMAZON	BLANKET 2020-21	0100	RV	\$	3,850.00
000006098	US AIR CONDITIONING	BLANKET 2020-21	0100	MAINT	\$	1,000.00
0000006111	SAFETY KLEEN INC	BLANKET 2020-21	0100	TRANS	\$	1,000.00
000006260	AMAZON	BLANKET 2020-21	0100	LMS	\$	2,050.00
000006271	AMAZON	BLANKET 2020-21	0100	WG	\$	800.00
					\$	12,150.00
0000006155	CULLIGAN	BLANKET 2020-21	1300	FS	\$	200.00
0000006157	P&R PAPER	BLANKET 2020-21	1300	FS	\$	58,000.00
0000006160	GOLD STAR FOODS	BLANKET 2020-21	1300	FS	\$	100,000.00
					\$	158,200.00
000006668	BALFOUR BEATTY	CONSTRUCTION MGMT	2139	BOND	\$	41,148.00
					\$	41,148.00
		TOTAL PURCHASE ORDERS			\$	2,059,423.92
		TOTAL CHANGE ORDERS			\$	211,498.00
		TOTAL PO'S AND C/O'S			\$	2,270,921.92

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Ratification of P Card expenditure transactions for the month of March 2021.

Background (Describe purpose/rationale of the agenda item):

It is recommended that The Governing Board approve/ratify expenditure transactions charged to District P Cards for the month of March 2021.

Fiscal Impact (Cost):

\$8,451.16

Funding Source:

General Fund Total: \$8,190.48, Child Development Fund Total: \$260.68

Addresses Emphasis Goal(s):

#1: Academic Achievement Recommended Action:		#2: Social Emotional		#3: Physical Environments
Informational		Denial/Rejection		
Discussion	\boxtimes	Ratification		
 Approval Adoption 		Explanation: Click here t	o er	nter text.

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Erin Garcia, Assistant Superintendent

Dr. Andy Johnsen, Superintendent

Reviewed by Cabinet Member

	POST					
ACCT NAME	DATE		АМТ	MERCHANT NAME	FIN.ACCOUNTING CODE	FIN.EXPENSE DESCRIPTION
ARNOLD.STACI	02/26/2021	\$	24.45	VOYAGER SOPRIS LEARN'G	0100 0952100 1110 1000 4300000 368 150	DIBELS FOR KINDER
	GEREGREGE	\$	24.45			0 1000 4300000 368 150
BEISIGL, BRIAN	02/03/2021	\$	506.55	AMAZON WEB SERVICES	0100 000000 0000 7700 5800000 189 730	CLOUD HOSTING SERVICES
		\$	506.55	and the second second second second		0 7700 5800000 189 730
BOWMAN, ROBYN	02/26/2021	\$	80.81	S&S WORLDWIDE, INC.	1200-6105000-0001-1000-4300000-376-205	VARIOUS PONY BEADS
	02/25/2021	\$		WAL-MART #1917	1200-6105000-0001-1000-4300000-376-205	LUNCH BAGS, DISINFECTANT, CUPS
	02/18/2021	\$			1200-6105000-0001-1000-4300000-376-205	SWIFFER WET MOPS, FEBREZE, CONDIMENTS
	02/05/2021	\$	and the second sec	WAL-MART #2253	1200-6105000-0001-1000-4300000-376-205	DISINBTECTANT SNACKS ETC
	02/01/2021	\$	65.39	OFFICE DEPOT #908	1200-6105000-0001-1000-4300000-376-205	PENS, BATTERIES, INDEX CARD, ETC
	OLIO WEGET	S	260.68			1-1000-4300000-376-205
COX,GRACE	02/21/2021	\$	and the second second second second	WWW COSTCO COM	0100 1100000 1110 1000 4300000 384 190	BLUETOOTH PORTABLE SPEAKER for ANNOUNCEMENTS AT RECESS AND PE
JORGHINOL	OLIZ IIZOZ I	\$	150.84		and the second	0 1000 4300000 384 190
GARCIA.ERIN	02/17/2021	\$	The second se	ALLIES GIFTS AND SHIPP	0100 0000000 0000 7200 5900010 189 670	OVERNIGHT MAILING OF A CHECK
		\$	49.09			0 7200 5900010 189 670
GARCIA, ERIN	02/01/2021	\$	19.99	ADOBE *800-833-6687	0100 000000 0000 7200 5800092 189 670	ADOBE ONLINE SOFTWARE
	SLIG HESET	\$	19.99			0 7200 5800092 189 670
ARCIA, ERIN	02/17/2021	\$		CASBO	0100 0000000 0000 7200 5200010 189 670	ANNUAL CONFERENCE FOR E.GARCIA
	02/11/2021	\$			0100 0000000 0000 7200 5200010 189 670	MAY REVISION WORKSHOP FOR E.GARCIA
	02/02/2021	\$		CASBO	0100 0000000 0000 7200 5200010 189 670	REFUND OF TECH SUMMIT CHARGED TWICE
	AC DESCRIPTION OF THE	\$	671.00			0 7200 5200010 189 670
REEN, TESSA	02/04/2021	\$		OTC BRANDS INC	0100 0300607 1110 1000 4300000 376 170	BOOK MARKS FOR LOVE OF READING WEEK.
	CLIC HECLI	S	107.64			0 1000 4300000 376 170
HARDIMAN, LESLIE	02/17/2021	\$		MHE*MCGRAW-HILL ECOMM	0100 0960000 1110 1000 4300000 047 270	CLASSROOM BOOKS (20)
n'albinn al, eeoele		\$			0100 0960000 1110 1000 4300000 047 270	LITERATURE BOOKS (20)
		\$	981.00			0 1000 4300000 047 270
HARDIMAN.LESLIE	02/04/2021	\$	and a second	USPS PO 0541460040	0100 1100000 1110 1000 5900010 047 270	POSTAGE FOR MAILING STUDENT CLASSWORK
W WEIW WILLE	OLIO WEGET	\$	12.00			0 1000 5900010 047 270
KEIPER,KEITH	02/26/2021	\$	and a straight of the straight	EL EDUCATION	0100 3010000 1110 2495 4300000 092 230	PROFESSIONAL DEVELOPMENT BOOKS FOR EXPEDITIONARY LEARNING
	02/19/2021	\$		SECRETSTORIES-	0100 3010000 1110 1000 4300000 092 230	SOFT WARE FOR ALL GRADES - READING AND WRITING CODE
	02/19/2021	\$	719.16	SECHETOTORIES-		0 1000 4300000 092 230
KEIPER,KEITH	02/17/2021	\$		MAP OF THE MONTH	0100 1100500 1110 1000 4300000 092 230	MAPS USED IN CLASSROOM FOR SCIENCE PURPOSES - 4TH GRADE
	02/11/2021	\$	58.00			0 1000 4300000 092 230
KEIPER,KEITH	02/08/2021	\$	the second s	ALBERTSONS #0738	0100 1100000 0000 2700 4300000 092 230	EMPLOYEE WILL REIMBURSE DISTRICT
NEIFER, NEITR	02/08/2021	\$	35.76	ALBERTSONS #0758		0 2700 4300000 092 230
	02/11/2021	\$	All the second sec	IN *PHOENIX DESIGN CON	0100-0300672-1110-1000-4300000-350-250	FACE COVERINGS FOR SHOW CHOIR
MULL,STEVE	02/11/2021	ф ¢	463.00	IN PHOENIX DESIGN CON	and the second	0-1000-4300000-350-250
	02/08/2021	\$	and the second second second second	FESTIVALS OF MUSIC	0100-0300672-1110-1000-5800076-350-250	SHOW CHOIR FESTIVAL REGISTRATION DUES
ULL, STEVE	02/08/2021			FESTIVALS OF MUSIC		0-1000-5800076-350-250
	00/10/0001	\$	200.00			
DWENS,TODD	02/12/2021	\$	the second se	THOMPSON BUILDING MATE	0100 8150000 0000 8100 4300000 189 710	LINDO PARK REPLACEMENT DOOR FOR ROOM B2
	02/05/2021	\$		AMERICAN BACKFLOW SPEC	0100 8150000 0000 8100 4300000 189 710	PARTS TO FIX DISTRICT OFFICE BACKFLOW
		\$	1,118.24			0 8100 4300000 189 710
PETERSON, HEE-JIN	02/10/2021	\$		SEAWORLD-FRONT GATE	0100 0300675 1110 1000 5800076 392 210	VIRTUAL FIELD TRIP FOR 1ST GRADE TO BE REIMBURSED FOR BY PTSA
		\$	319.92			0 1000 5800076 392 210
PETERSON, HEE-JIN	02/12021	\$		SCHOLASTIC, INC.	0100 0980000 1110 1000 4300000 392 210	SCHOLASTIC EDUCATIONAL MAGAZINES
		\$	863.90			0 1000 4300000 392 210
REED,KIM	02/05/2021	\$	and the second se	ESEA* ESEANETWORK.ORG	0100 0000000 0000 7200 5200010 189 630	NATIONAL ESEA CONFERENCE - KELLY GILBERT
And the Property of the second	and the second second	\$	659.00			0 7200 5200010 189 630
REED,KIM	02/02/2021	\$	25.00	SAN DIEGO COUNTY SUPER	0100 0000000 1110 1000 5200010 189 630	DUAL LANGUAGE CONFERENCE - ALEJANDRA MORALES
		\$	25.00			0 1000 5200010 189 630
ROSA,JIM	02/14/2021	\$	233.18	BANNERSONTHECHEAP.COM	0100 0952100 1110 1000 5800000 343 110	CUSTOMIZED BANNERS (3)
A MARKAN AND A MARKA		\$	233.18		0100 0952100 111	0 1000 5800000 343 110

			FEBRUARY	2021 MISSION FEDERAL P-CARD	LEDGER
ACCT NAME	POST DATE	АМТ	MERCHANT NAME	FIN.ACCOUNTING CODE	FIN.EXPENSE DESCRIPTION
ROSA,JIM	02/09/2021	532.29	BULK BOOKSTORE	0100 0980000 1110 1000 4300000 343 110	ISLAND OF THE BLUE DOLPHIN BOOK (100)
	Operation of the second	\$ 532.29		0100 0980000 111	10 1000 4300000 343 110
SINATRA, CHRISTINE	02/26/2021	\$ 115.00	EVENT* FAGEN FRIEDMAN	0100-000000-0000-2100-5200010-189 640	F3 SYMPOSIUM
		\$ 115.00		0100-0000000-000	00-2100-5200010-189 640
SINATRA, CHRISTINE	02/22/2021	\$ 180.00	AWL*PEARSON EDUCATION	0100-6500000-5760-1120-4300000-189 640	WIAT III ONLINE SCORING SUBSCRIPTIONS
BERE STREET		\$ 180.00		0100-6500000-576	50-1120-4300000-189 640
WINSPEAR.NATALIE	02/01/2021	\$ 145.47	WORLDPOINT ECC INCORPO	0100-000000-0000-3140-4300000-189 470	AHA BLS INSTRUCTOR MANUAL AND DVD SET
	Constant States	\$ 145.47		0100-0000000-000	00-3140-4300000-189 470
		\$ 8,451.16			

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Approve Resolution No. 2021-24 to make "No Competitive Advantage Finding" Pursuant to Applicable California Law for Award of the Contract for Asphalt Repair, Reseal, and Restripe Project, award bid to Kirk Paving, and authorize staff to execute contract for this work.

Background (Describe purpose/rationale of the agenda item):

Generally, all school districts, including the Lakeside Union School District are required to comply with the public bidding requirements of Public Contract Code § 20111 *et seq.* and § 22000 *et seq.* ("CUPCAA"). Given that the District is subject to CUPCAA it must typically informally bid projects where the scope of work is estimated to be less than \$200,000, and formally bid projects above that threshold. With regard to the Districtwide Asphalt Repair, Reseal, and Restripe Project ("Project") at issue, District staff estimated the scope of work to be approximately \$175,000, well below the formal bid threshold. Unfortunately, the lowest bid came in at \$234,000 which is above the threshold. As this work is needed for the District for the summer of 2021, District staff evaluated the District's options for proceeding and identified two options (1) attempt to formally re-bid Project work; or (2) make a no competitive advantage finding and award the Project contract to the low bid received as part of the CUPCAA informal bid process.

Option number 1 is likely to result in significant delay and no substantive change in pricing since staff/consultants are not proposing any changes be made to the scope of work needed for the Project. In addition, the informal bid documents already issued to the bidders were very thorough and detailed. District staff has reviewed the pricing received for the informal bid and believe all three bid prices received to be competitive and good, valid bids addressing all of the Project work needed by the District. Thus, Option 1 is unlikely to produce any advantage to the District. to make it more likely that any bids would be received for such work in the event of a re-bid. Accordingly, District staff believes that Option number 2, is in the best interest of the District and will allow the Project work to be appropriately and timely completed.

While the amount of the proposed contract of \$234,000 would typically require the formal competitive bidding process set forth under CUPCAA, there is an exception to the bidding requirements typically applicable to such projects where the facts demonstrate that there is no competitive advantage to be gained by the public entity in further bidding such construction/change order work. <u>(See Graydon v. Pasadena Redevelopment Agency, et al.</u> (1980) 104 Cal. App 3d 631, 635.)

Here, District staff and consultants have thoroughly reviewed these options and believe that the "no competitive advantage finding" and award of the Project contract to Kirk Paving without further bidding is the best course of action for the District for the following reasons: (1) formally re-bidding the Project work a second time is unlikely to result in any additional bids actually being obtained that are substantively better than the informal bids already received; (2) the low bidder in the informal process, Kirk Paving, is appropriately qualified and experienced; (3) the low bidder's price is competitive and fair and beat both of the other bids submitted; and (4) in order to meet the District's schedule for the Project to be completed, the work must be commenced in a timely manner.

For all these reasons staff believes the Board should approve a "no competitive advantage" finding for the Project and authorize the execution of the contract for the work with Kirk Paving.

Fiscal Impact (Cost): \$234,000

Funding Source:

General Fund-Deferred Maintenance

Addresses Emphasis Goal(s):

□ **#1:** Academic Achievement **Recommended Action:**

#2: Social Emotional

□ #3: Physical Environments

- Informational
- □ Discussion
- Approval
- □ Adoption

- Denial/Rejection
- ☑ Ratification
- **Explanation:** Click here to enter text.

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Erin Garcia, Assistant Superintendent

Reviewed by Cabinet Member

Dr. Andy Johnsen, Superintendent

RESOLUTION #2021-24

RESOLUTION OF THE BOARD OF TRUSTEES OF THE LAKESIDE UNION SCHOOL DISTRICT APPROVING NO COMPETITIVE ADVANTAGE FINDING" AND AWARDING CONTRACT FOR THE ASPHALT REPAIR, RESTRIPE AND RESEAL PROJECT

WHEREAS, the Lakeside Union School District ("District") is generally required to comply with the public bidding requirements of Public Contract Code § 20111 *et seq.* and § 22000 et seq. also known as the California Uniform Public Construction Cost Accounting Act ("CUPCAA"); and

WHEREAS, a legal exception to statutory competitive bidding requirements exists when a public agency determines that such a competitive selection/public bidding process would produce no competitive advantage for the public agency or would be futile because the nature of the procurement (*See Graydon v. Pasadena Redevelopment Agency, et al.* (1980) 104 Cal. App 3d 631, 635.); and

WHEREAS, under CUPCAA the District must typically informally bid projects where the scope of work is estimated to be less than \$200,000, and formally bid projects above that threshold. With regard to the District wide Asphalt Repair, Reseal, and Restripe Project ("Project") at issue, District staff originally estimated the scope of work to be approximately \$175,000, well below the formal bid threshold under CUPCAA.

WHEREAS, the District then issued an informal bid pursuant to CUPCAA on or about March 19, 2021. These informal bid documents were thorough, detailed, and set forth all of the specifications needed to complete the required Project work.

WHEREAS, three informal bids were received, with the lowest bid coming in at \$234,000 which is above the CUPCAA threshold for formal bidding of \$200,000; and

WHEREAS, given the need for the Project work to be timely completed for the summer of 2021, District staff evaluated the District's options for proceeding and identified two options (1) attempt to formally re-bid Project work under CUPCAA; or (2) make a no competitive advantage finding and award the Project contract to the low bid received as part of the CUPCAA informal bid process; and

WHEREAS, District staff and consultants have thoroughly reviewed these options and believe that the "no competitive advantage finding" and award of contract to the low bidder in the informal process, Kirk Paving, without further bidding is the best course of action for the District for the following reasons: (1) formally re-bidding the Project work a second time is unlikely to result in any additional bids actually being obtained that are substantively better than the informal bids already received; (2) the low bidder in the informal process, Kirk Paving, is appropriately qualified and experienced; (3) the low bidder's price is competitive and fair and beat both of the other bids submitted; and (4) in order to meet the District's schedule for the Project to be completed, the work must be commenced in a timely manner.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Lakeside Union School District that:

<u>Section 1</u>. The foregoing recitals are true and correct.

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<u>Section 2</u>. For all of the reasons set forth herein, the Board hereby finds that the facts and circumstances surrounding the Project's completed informal bidding process demonstrate that there will be "no competitive advantage" to the District to conduct any additional bidding process for the Project. Therefore, the Board hereby waives the typically applicable additional formal competitive bidding requirements under CUPCAA and awards the contract for the Project work directly to the lowest informal bidder, Kirk Paving for the amount of \$234,000 based on the "no competitive bid advantage" finding allowed pursuant to applicable California law.

<u>Section 4.</u> The Board authorizes and delegates authority to the Superintendent, or his designee, to finalize and execute the contract in substantially the form approved for all construction contracts of the District which are on file at the District's offices.

STATE OF CALIFORNIA

COUNTY OF SAN DIEGO

PASSED AND ADOPTED by said Board on April 15, 2021, by the following vote:

AYES:

NOES:

ABSENT:

I, _____, Secretary of the Board of the Lakeside Union School District, do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the vote stated, which resolution is on file in the office of the said Board.

Secretary of the Board of the Lakeside Union School District

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Disclosure of the Collective Bargaining Agreement for 2020-2021 Lakeside Teachers Association Retirement Incentive (California State Teachers' Retirement System-CalSTRS)

Background (Describe purpose/rationale of the agenda item):

Government Code 3547.5 requires local educational agencies to publicly disclose the provisions of all collective bargaining agreements before entering into a written agreement. The major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for current and subsequent fiscal years, shall be disclosed at a public meeting of the public school employer.

Fiscal Impact (Cost):

\$320,773.00 Cost of Early Retirement Incentive \$412,329.50 2021-2022 Estimated Cost Savings \$747,837.31 2022-2023 Estimated Cost Savings **Funding Source:**

General Fund

Recommended Action:

Informational

Denial

Discussion

Ratification

Approval

□ Explanation: .

Originating Department/School: Business Services

Submitted/Recommended By:	Approved for Submission to the Governing Board:
Erin Garcia, Assistant Superintendent	Dr. Andy Johnsen, Superintendent
Reviewed by Cabinet Member:	

5

Disclosure of Collective Bargaining Agreement In Accordance with AB 1200 (Statutes of 1991, Chapter 1213);

GC § 3547.5 (Statutes of 2004, Chapter 52)

Lakeside Union School District

Name of Bargaining Unit: Lakeside	Feachers Association	Certificated:	х	Classified:
The proposed agreement covers the period:	Beginning: 7/1/2020	<u>)</u>	Ending:	6/30/2021
This agreement will be acted upon by the Governi	5	4/15/2021		
			Date	

A. Proposed Change in Compensation

		Cost Prior to Proposed		Fiscal Impact of Proposed Agreement						
	Compensation	Agreement	Currer 2020-	nt Year 2021	2000 C	ar 2 2022	Year 3 2022 - 2023			
		(a) \$	(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %		
1.	Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$21,109,137.56		0.00%		0.00%		0.00%		
2.	Salary Schedule - Increase (Decrease)	\$21,109,137.56		0.00%	-\$598,404.00	-2.83%	-\$598,404.00	-2.92%		
3.	Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.	\$21,109,137.56	\$0.00	0.00%	\$320,772.50	1.52%	\$0.00	0.00%		
4.	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$4,310,877.27	\$0.00	0.00%	-\$118,720.00	-2.75%	-\$131,166.31	-3.13%		
5.	Health/Welfare Benefits - Increase (Decrease)	\$4,740,806.89		0.00%	-\$15,978.00	-0.34%	-\$18,267.00	-0.39%		
6.	Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$30,160,821.72	\$0.00	0.00%	-\$412,329.50	-1.37%	-\$747,837.31	-2.51%		
7.	Total Number of Represented Employees	268.00	6.00		6.00		6.00			
8.	Total Compensation Cost for <u>Average</u> Employee - Increase (Decrease)	\$112,540.38	\$0.00	0.00%	(\$68,721.58)	-61.06%	(\$124,639.55)	-284.44%		

Impact on other Funds:

N/A - No impact on other funds.

A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

Six unit members are eligible and have chosen to take the early retirement incentive per Article 14 of the current LTA Collective Bargaining Agreement July 1, 2019 through June 30, 2022.

Out of the 6 unit members, 5 have chosen Option III – CaISTRS Early Retirement Incentive. The lump sum cost of the ERI is estimated to be \$279,390

One of the 6 unit members has elected Option II – three equal payments totaling 40% of the unit member's highest earned salary. The total cost is estimated at \$41,383 and will be paid over 3 fiscal years starting in 2021-22.

The cost of these retirees' Health and Welfare is estimated to be \$60,325 for 2021-22 and 2022-23 replacing the current estimated costs of the employee's Health and Welfare benefits of \$76,303 for 2021-22 and \$78,592. The net cost savings is estimated to be \$15,978 for 2021-22 and \$18,267 for 2022-23.

We do not plan a need to replace these positions due to declining enrollment, therefore the net cost savings of the retirees is estimated to be \$1,160,167 across fiscal year 2021-22 and 2022-23. Net cost savings are reflected in rows 2, 4 and 5 of the Proposed Change in Compensation chart on page 1.

B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)

There are no non-compensation items proposed in the agreement.

C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

There are no impacts of non-negotiated changes to instructional/support programs to accommodate the agreement.

Revised 07/04

D. What contingency language is included in the proposed agreement? Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

No contingency language is included.

E. Source of Funding for Proposed Agreement

1. Current Year - Costs for the Early Retirement Incentive will not be realized until

the subsequent fiscal year 2021-22.

2. How will the ongoing cost of the proposed agreement be funded in future years?

The ongoing costs and net savings will be funded and realized in the General Unrestricted Fund.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

Source of funding is the General Unrestricted Fund. Article stipulates eligible unit members dependent on their age and includes a phase out plan in which fiscal

year 2023-24 will be the last year that Option 2 and 3 are available. Starting in fiscal

year 2024-25, Option 1 will be the only plan offered and only available for unit members with a maximum age of 58.

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves Page 4 of 7

1. State Reserve Standard

a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$61,680,512
b. State Standard Minimum Reserve Percentage for this District	3.00%
c. Projected P-2 ADA	4,806.47
d. State Standard Minimum Reserve Amount for this District	\$1,850,415.36
(Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)	

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$1,857,809.43
 b. General Fund Budgeted Unrestricted Unappropriated Amount 	\$7,886,796.02
c. Special Reserve Fund 17-Bugeted Designated for Economic Uncertainties	\$0.00
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0.00
e. Total District Budgeted Unrestricted Reserves	\$9,744,605.45

Yes

No

3. Do unrestricted reserves meet the state standard minimum reserve amount?

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.

Allen	4.6.21
District Superintendent	Date
(Signature)	
Chief Business Official (Signature)	4–6-202– Date
Contact Person: <u>Shannop Johnston</u>	_Telephone No.: ધા<u>વ-390-</u> 2640

H. Impact of Proposed Agreement on Current Year Operating Budget*

 Date of governing board approval of budget revisions in Col. 2:
 4/15/2021

 in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of 2nd Interim	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	44,123,530			44,123,530
Remaining Revenues (8100-8799)	18,991,599			18,991,599
TOTAL REVENUES	63,115,129			63,115,129
EXPENDITURES:	, , ,			0
1000 Certificated Salaries	24,622,890		207,256	24,830,146
2000 Classified Salaries	8,750,226			8,750,226
3000 Employee Benefits	17,886,936		39,213	17,926,149
4000 Books and Supplies	2,913,108			2,913,108
5000 Services and Operating Expenses	7,149,219			7,149,219
6000 Capital Outlay	267,287			267,287
7000 Other	(109,154)			(109,154)
TOTAL EXPENDITURES	61,480,512		246,469	61,726,981
OPERATING SURPLUS (DEFICIT)	1,634,617		(246,469)	1,388,148
OTHER SOURCES AND TRANSFERS IN	60,783			60,783
OTHER USES AND TRANSFERS OUT	200,000			200,000
CURRENT YEAR INCREASE				
(DECREASE) IN FUND BALANCE	1,495,400		(246,469)	1,248,932
BEGINNING BALANCE	11,077,283		anne ann an an Air ann	11,077,283
CURRENT YEAR-ENDING BALANCE	12,572,683		(246,469)	12,326,215
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	85,000			85,000
Restricted (9740)	1,959,079		(253,862)	1,705,217
Committed (9750/9760)	791,393			791,393
Assigned (9780)	0		• · · · · · · · · · · · · · · · · · · ·	0
Reserve Economic Uncertainties (9789)	1,850,415		7,394	1,857,809
Unassigned/Unappropriated (9790)	7,886,796			7,886,796

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

Column 3 includes adjustments relating to the Collective Bargaining Disclosure for the LTA Side Letter Agreement for COVID-19 that will also be brought to the Governing Board on 4/15/2021. There are no fiscal impacts for the fiscal year 2020-21 for the Early Retirement Incentive. Costs and savings will be recognized in the subsequent fiscal years.

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Adopt Resolution No. 2021-22, approving the California State Teachers' Retirement System (CalSTRS) Retirement Incentive Program.

Background (Describe purpose/rationale of the agenda item):

Pursuant to Education Code sections 22714, 44929 and 87488, the Lakeside Union School District has the authority to offer an "Early Retirement Incentive (ERI)" to employees who are eligible for retirement under CaISTRS. Each individual request to retire under the provisions of the ERI will be reviewed to determine the fiscal impact to the District. The individual requests can only be granted if there is a collective savings to the District. Because we are not planning to replace the six retirees due to declining enrollment, there is a net savings to the District.

Fiscal Impact (Cost):

The cost of the ERI if paid in a lump sum payment (Option III) and three equal payments (Option II) in Fiscal Year 2021-2022 is \$320,773. The net cost of the ERI and the savings to the District in Fiscal Year 2021-2022 is projected to be \$412,329.50, and the net savings in the second Fiscal Year, 2022-2023, is projected to be \$747,837.31.

Funding Source:

General Fund

Addresses Emphasis Goal(s):

#1: Academic Achievement Recommended Action:	#2: Social Emotional	□ #3: Physical Environments
Informational	Denial/Rejection	
Discussion	Ratification	
Approval	Explanation: Click here to	enter text.

□ Adoption

Originating Department/School: Business Services

Submitted/Recommended By:	Approved for Submission to the Governing Board:
Erin Garcia, Assistant Superintendent	Dr. Andy Johnsen, Superintendent
Reviewed by Cabinet Member	
0	

LAKESIDE UNION SCHOOL DISTRICT LAKESIDE, CA

Resolution Number 2021-22 Retirement Incentive Program

On motion by Member ______, seconded by Member ______, the following resolution is adopted.

BE IT RESOLVED by the governing Board of the Lakeside Union School District, and hereby ordered that:

WHEREAS Education Code section 22714, 44929, and 87488 provides that a school district may permit members of the California State Teachers' Retirement System who retire to receive up to two years of additional service credit at the time of retirement; and

WHEREAS the employing school district shall pay to the California State Teachers' Retirement Fund an amount equal to the actuarial present value cost of the additional service credit, and a fee to cover administrative costs; and

WHEREAS the Lakeside Union School District wishes to make this program available to members eligible for retirement, per the Collective Bargaining agreement between the Lakeside Union School District and the Lakeside Teachers Association, Article 14.

THEREFORE, BE IT RESOLVED that this program is hereby adopted, and

THEREFORE, BE IT FURTHER RESOLVED that the period during which eligible employees may retire under this program is designated as May 1, 2021 through June 30, 2021.

PASSED AND ADOPTED THIS 15th day of April, 2021, by the Governing Board of the Lakeside Union School District of San Diego, County, California.

STATE OF CALIFORNIA)	
)	SS
COUNTY OF SAN DIEGO)	

I, _____, Clerk of the Governing Board, Lakeside Union School District, County of San Diego do hereby certify the foregoing to be a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting hereof held at its regular meeting place on April 15, 2021, which action is contained in the minutes of the meeting of said Board.

Clerk:			
30.11			

. *

Date:

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Approval of the April contracts list for the fiscal year, 2020-21.

Background (Describe purpose/rationale of the agenda item):

Approval is requested for the attached list of agreements with outside vendors for fiscal year, 2020-21.

Fiscal Impact (Cost):

See attached list.

Funding Source:

General Fund.

Addresses Emphasis Goal(s):

#1: Academic Achievement	□ #2: Soc	ial Emotional	□ #3: Physical Environments
Recommended Action:			
Informational	Denial/	Rejection	
Discussion		ation	
🛛 Approval	Explana	ation: Click here t	to enter text.
□ Adoption			

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Erin Garcia, Assistant Superintendent

Reviewed by Cabinet Member

Dr. Andy Johnsen, Superintendent

		LUSD CONTI	RACTS			
Agency Name	Description	Contract #	Dept./Site	Began	Ends	Amount (not to exceed)
Ruby Bridges Speaks	Virtual Session via Zoom	V2021-063	RV	3/16/2021	4/20/2021	\$3,750.00
A & S Flooring	Flooring at LC MPT	V2021-064	MAINT	3/22/2021	4/2/2021	\$12,666.00
Ron Cook Media	Virtual Graduation	12021-020	TDS	5/15/2021	6/30/2021	\$1,500.00
Wellness Together, Inc.	Mental Health Services	V2021-065	Ed Svcs/Pup Svcs	3/15/2021	8/18/2021	\$40,950.00
Illuminate Education	Amendment for Access Extension	V2021-058B	Ed Svcs	7/1/2018	6/30/2021	n/a
Cherie Hays	Speech Services	E2021-005	SPED	4/9/2021	6/30/2021	\$10,000.00/\$100 hr
Powerschool	Termination of 2020-21 agreement	V2021-026A	Ed Svcs	7/27/2020	3/29/2021	\$11,900.00
Frontline/AESOP Absence and Sub	Absences and Substitute Management					\$6,300 in 2020-21 Setup Fee, \$12,330/year fo
Management System	System	V2021-066	HR	4/23/2021	6/30/2022	2021-22

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

County wide plan for serving expelled students and the Lakeside Union School District plan for serving expelled students

Background (Describe purpose/rationale of the agenda item):

The county wide plan for expelled students must be completed every three years per Ed Code 48926. The plan enumerates existing educational alternatives for expelled students, identifies gaps in educational services for expelled students, and indicates the county wide plan as well as their own individual plan. We are asking for board approval for both the county plan and the Lakeside Plan.

Fiscal Impact (Cost):		
none		
Funding Source:		
none		
Addresses Emphasis Goal(s):		
⊠ #1: Academic Achievement	☑ #2: Social Emotional	#3: Physical Environments
Recommended Action:		
Informational	Denial/Rejection	
Discussion	□ Ratification	
Approval	Explanation: Click here	to enter text.
☑ Adoption		

Originating Department/School: Pupil Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Principal/Department Head Signature

Reviewed by Cabinet Member

Dr. Andy Johnsen, Superintendent

PLAN FOR SERVING EXPELLED PUPILS

SAN DIEGO COUNTY OFFICE OF EDUCATION AND SAN DIEGO COUNTY DISTRICTS

2021-2024

District Name:

Superintendent:

Lakeside Union School District

Andy Johnsen, Ed.D.

District Superintendent's Signature

Date

School District Overview

Board Approval Date 6-5-03

Grades K-8

Ed Code section 48926 requires school districts, in conjunction with county superintendents, to develop a plan for expelled students. The following plan components are required by the Ed Code and are included in the district's plan.

- A statement or list of educational alternatives for expelled students that exist in the district and/or county.
- Identification of gaps in these educational service or programs.
- Strategies for fulfilling those gaps in educational services or programs.
- Alternative placement for those expelled students who have failed their rehabilitation plan.

Educational programs with San Diego County provide numerous opportunities for students who are in need of traditional and/or alternative education programs. While Lakeside Union School District offers a broad spectrum of service and the County Office of Education offers additional options, the combination provides a continuum of alternatives to expelled students.

A student whose behavior has resulted in expulsion is given a rehabilitation plan that is designed by the Lakeside Union School District. This plan may involve one or more of the options outlined. A student who is simply in need of an educational alternative may also access these programs through a District and/or County referral process.

The Lakeside Union School District will continue to provide an educational option for expelled students. This program is one that fits in the continuum of educational care as outlined. The Lakeside Union School District may use the San Diego County of Education Community School program as an educational option for expelled students and students who need a placement alternative.

The Lakeside Union School District offers expelled students in grades 6-8, one or more of the following options, depending on the nature of the offense and the specific Education Code violation. Actual referral to such a placement is made by the Lakeside Union School District Governing Board, with recommendation from the Administrative Review Committee.

- 1) Suspended expulsion with placement on the same school campus with a behavior contract;
- 2) Suspended expulsion with placement on a different school campus within the district with a behavior contract;
- 3) Suspended expulsion with placement on an Independent Study Program, if the parent agrees;
- 4) Community service
- 5) Restitution

LAKESIDE UNION SCHOOL DISTRICT (CONTINUED) District Existing Educational Alternatives for Expelled Youth

6) Expulsion with referral to the San Diego County Office of Education Juvenile Court and Community School program. For students who are referred to this program (which is a permissive program), an individual Learning Plan will be developed with the students' parents and County Office of Education staff. Part of this plan will include a goal of returning to the school district of residence after the district expulsion term. If students fail the County-operated program, they are referred back to the district for possible review and re-placement.

If a student fails in their placement in a program or commits another expulsion type offense, the following strategies will be explored:

- 1) San Diego County Office of Education will continue to provide educational services to those eligible students placed or referred to the "Court and Community School" program.
- 2) Lakeside Union School District will continue to use existing educational strategies and programs to meet the needs of expelled students.
- 3) The governing board may reassess the appropriateness of the student's rehabilitation plan and revise it as necessary.
- 4) Lakeside Union School District will, with the support and assistance of the County Office of Education, continue to explore collaborative alternatives.

Students in grades one through five who are expelled do not have the same educational options available as do expelled youth who are in grades six through eight, due to the limited numbers of students who are expelled in these lower grades. These younger students cannot attend the programs designed for middle school students. Since the numbers are almost non-existent, there are not enough students to develop an elementary school classroom or program.

The Lakeside Union School District offers expelled students in grades K-5 the following options, depending on the nature of the offense and the specific Education Code violation.

- A) 1) Suspended expulsion with placement at the same school;
 - 2) Suspended expulsion with placement at a different school within the Lakeside Union School District;
 - 3) Suspended expulsion with placement at any of the alternatives noted above but with a behavior contract and/or mandated services required, such as,
 - a) after-school interventions
 - b) conflict mediation
 - c) community services
 - d) random drug searches
- B) When there are sufficient numbers of expelled K-6 students in an area, a regional county operated Community School may be developed in a centrally located region. Parents would be required to provide transportation.

Lakeside Union School District, with the support and assistance of the County Office of Education, will continue to explore collaborative alternatives to address the needs of the students.

Lakeside Union School District will continue to maintain responsibility for developing a rehabilitation plan for a student who fails to meet the terms or conditions of their Other Means of Correction/rehabilitation plan or who pose a danger to other district pupils. The district will refer the student to an appropriate educational setting, and ensure and educational program is provided either within or outside the school district.

Lakeside Union School District will collaborate with the Juvenile Court and Community Schools and the Special Education Local Plan Area (SELPA) to develop a comprehensive plan for services for identified special education students.

Lakeside Union School District

District	Co	ommun	ity	Other Alternative			er Alternative Counseling S					Support Groups			lgmt.	Tutoring Progra		
	Da	ay Scho	lool	Placement									Peer Mediation					
Lakeside Union	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12
								Х		Х	Х					Х	Х	

Educational Alternatives and Services for Expelled Students (Part I A)

Educational Alternatives and Services for Expelled Students (Part 1 B)

District	Comr	nunity	Services	Jo	ob Trainii	ng	E	mployme	ent	Indep	endent S	Studies	Other			
Lakeside Union	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	
										Х	Х					

Special Education Programs/Services for Expelled Students (Part II A)

District	Ph	ysical O Thera		Vis	Vision Services			seling Gu	idance		nt Couns Guidanc	0.	Health & Nursing			
Lakeside Union	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	
	Х	Х		Х	Х		Х	Х					Х	Х		

Special Education Programs/Services for Expelled Students (Part II B)

District	So	cial W	orker		cationa areer [As	sessme	nts	500	ecial D Classes			Resour pecial		1	udiolog Servic	547.53076324
						۲			19 Marta (1997)				I	Progra	m		6	
Lakeside Union	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12
	Х	Х					Х	Х		PreK	Х	Х	Х	Х				

Special Education Programs/Services for Expelled Students (Part II C)

District		tation &			Home/Hospital Instruction			apted	P.E.		creatio		1	ices fo		Other Special Ec Services		
Lakeside Union	K-6	lity Inst 6-8	9- 12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	Service 6-8	9-12	K-6	nciden 6-8	9-12	K-6	6-8	9-12
				Х	Х		X	Х					Х	Х		Х	Х	

PLAN FOR SERVING EXPELLED PUPILS

SAN DIEGO COUNTY OFFICE OFEDUCATION AND SAN DIEGO COUNTY DISTRICTS

2021 - 2024

San Diego County Office of Education

Superintendent,

San Diego County Board of Education

Gregg Robinson Guadalupe Gonzalez Alicia Munoz Paulette Donnellon Rich Shea

Approved by the County Superintendent of Schools

Dr. Paul Gothold, Superintendent

Date

INTRODUCTION

Education Code - 49826

Each County superintendent of schools in counties that operate community schools pursuant to Section 1980, in conjunction with superintendents of the school districts within the County, shall develop a plan for providing educational services to all expelled pupils in that County. The plan shall be adopted by the governing board of each school district within the County and by the County Board of Education.

The plan shall enumerate existing educational alternatives for expelled pupils, identify gaps in educational services to expelled pupils, and strategies for filling those service gaps. The plan shall also identify alternative placement for pupils who are expelled and placed in district Community Day School programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

Each County superintendent of schools, in conjunction with the superintendents of the local school districts, shall submit to the Superintendent of Public Instruction the County plan for providing educational services to all expelled pupils in the County no later than June 30, 2003, and shall submit a triennial update to the plan to the Superintendent of Public Instruction, including the outcome data pursuant to Section 48916.(1) on June 30th thereafter.

Education Code - 48916. (1)

At the time an expulsion of a pupil is ordered, the governing board of the school district shall ensure that an educational program is provided to the pupil who is subject to the expulsion order for the period of the expulsion, but only the extent funds are appropriated for this purpose in the annual Budget Act or other legislation, or both.

San Diego County Plan

Educational programs within San Diego County provide numerous opportunities for students who are in need of traditional and/or alternative educational programs. Individual school districts offer a broad spectrum of service and the San Diego County Office of Education offers additional options, this combination provides a continuum of alternatives to expelled students.

A student whose behavior has resulted in expulsion is given a rehabilitation plan created by their district of residence. This plan may involve one or more of the options outlined in the 3-year plan [see matrices on Education Alternatives and Services for expelled students]. A student who is simply in the need of an educational alternative may also access these programs through a District and/or County referral process.

Gaps in Educational Services to Expelled Pupils and Strategies for Filling the Service Gaps

Four major gaps that were identified in 2003 and carried forward in subsequent plans through the 2012 - 15 version. Strategies were proposed and implemented to address these gaps over those years. For the 2015 - 18 plan, two of the original gaps remained, and three new gaps were identified. For the 2018 – 2021 plan, five gaps remained and were addressed. Updates and progress made are noted as "*Updated Information as of February 2021*."

The gaps are addressed on subsequent pages. Strategies to address each gap are followed by a summary of the effectiveness of the strategies. Discussion summaries from previous plans are also included. Discussion centers on the following questions:

- a. Were the strategies successful? If not, what were the obstacles?
- b. What additional strategies were implemented? Were they successful?

Strategies, which were used to address each gap during 2018 - 2021, follow the discussion summary for each gap.

Alternative placements for pupils who are expelled and placed in district community day school programs but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board are also outlined.

Finally, following the alternative placement are the regional articulations between districts and the County Office of Education which contains a discussion of the coordination between school districts and with the County office of education in providing educational placements for expelled pupils.

Much work on the countywide plan has been done since 2003; the San Diego County Plan for Serving Expelled Students for 2018 - 2021, is approved by both the local and county school boards and is signed by local district superintendents as well as the County superintendent of schools.

	Administrator Recommendation of Expulsion	
MUST RECOMMEND EXPULSION (Mandatory Recommendation)	SHALL RECOMMEND UNLESS PARTICULAR CIRCUMSTANCES RENDER INAPPROPRIATE (Quasi-Mandatory Recommendation)	MAY RECOMMEND EXPULSION (Discretionary Recommendation)
 Education Code 48915(c) Limited to acts committed at school or at a school activity off school grounds. The principal or superintendent of schools shall immediately suspend and recommend expulsion of a pupil that he or she determines has committed any of the following acts: A. Possessing, selling, or otherwise furnishing a firearm. Does not apply to an act of possessing a firearm if the pupil had obtained prior written permission from the school. Applies only if the act of possessing a firearm is verified by an employee of a school district. Possessing an imitation firearm is not an offense for which suspension or expulsion is mandatory. B. Brandishing a knife at another person. C. Unlawfully selling a controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code. D. Committing or attempting to commit a sexual assault as defined in subdivision (n) of Section 48900. E. Possession of an explosive. The term "explosive" mean "destructive device" as described in Section 921 of Title 18 of the United States Code. Per EC 48915(e) the recommendation for expulsion shall be based on one or both of the following: (1) That other means of correction are not feasible or have repeatedly failed to bring about proper conduct. (2) That due to the nature of the violation, the presence of the pupil causes a continuing danger to the physical safety of the pupil or others. 	 Education Code 48915(a)(1) Limited to acts committed at school or at a school activity off school grounds. The principal or the superintendent of schools shall recommend the expulsion, unless the principal or superintendent determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct A. Causing serious physical injury to another person, except in self-defense. B. Possession of any knife or other dangerous object of no reasonable use to the pupil. C. Unlawful possession of any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, except for either of the following: (i) The first offense for the possession of not more than concentrated cannabis. (ii) The possession of over-the-counter medication for use by the pupil for medical purposes or medication prescribed for the pupil by a physician. D. Robbery or extortion. E. Assault or battery, as defined in Sections 240 and 242 of the Penal Code, upon any school employee. Per EC 48915(b) the recommendation for expulsion shall be based on one or both of the following: (1) Other means of correction are not feasible or have repeatedly failed to bring about proper conduct. (2) Due to the nature of the act, the presence of the pupil causes a continuing danger to the physical safety of the pupil or others. 	 Education Code 48900. Includes acts committed while at school, while going to or coming from school, during activity whether on or off campus, or while going to and from a school activity. A. Physical injury caused, threatened or attempted willful force or violence B. dangerous objects alcohol or other drugs - under the influence Sale of look-alike substance represented to be alcohol or other drugs. Robbery/extortion Damage to property Theft tobacco obscenity/profanity/vulgarity drug paraphernalia disruption/defiance receipt of stolen property harassment, threatening a pupil witnesses selling the prescription drug soma engaged or attempted to engage in hazing bullying (including an electronic act) toward student(s) or school presonnel aiding and abetting - infliction or attempted infliction of physical injury - (suspension only except as defined) sexual harassment (EC 48900.2) (grades 4-12 only) harassment, threats and intimation (EC48900.4) (grades 4-12 only) harassment, threats and intimation (EC48900.4) (grades 4-12 only) harassment, threats and intimation (EC48900.4) (grades 4-12 only) harassment (EC 48901.5)

SAN DIEGO COUNTY AND DISTRICT GAPS AND STRATEGIES IN EDUCATIONAL SERVICES TO EXPELLED STUDENTS

SAN DIEGO COUNTY AND DISTRICT GAPS AND STRATEGIES IN EDUCATIONAL SERVICES TO EXPELLED STUDENTS

Four gaps were initially identified in the 2003 and continued in subsequent versions of the plan. Of those, three gaps no longer exist. Three additional service gaps were also identified and addressed for the first time in the 2015 - 2018 version of the plan.

The following Gaps were identified in 2003 and carried forward in all subsequent versions of this plan. These Gaps are now considered to have been resolved.

i. GAP: A full continuum of services is not available at each of the sites operated by the County Office of Education. Some of the Juvenile Court & Community School (JCCS) regions have more services to offer than others.

RESOLUTION: In 2009, JCCS maintained 66 sites. In 2012, the number of sites was 62. During 2014 - 2015, SDCOE reduced the number of community school sites to 24. As a result of the consolidation, all sites now offer a full continuum of services.

ii. GAP: Placements may not always be available for expelled students in the nearest community school.

RESOLUTION: As a result of the consolidation of sites described above, all JCCS sites have the capacity a continuum of services needed to support the needs of their students in the site located closest to the student.

iii. GAP: Students who have failed their placement in district community schools or do not have a community School must be referred to other district programs or to a County operated community school. If the student fails the program or commits another expulsion type offense, there may not be any viable alternative remaining.

RESOLUTION: SDCOE's Juvenile Court and Community Schools (JCCS) accepts referrals on students who have committed expulsion type offences while enrolled in district community schools. JCCS also retains students in their system, even when they've committed expulsion type offences, by altering their placement and services to respond to the issue at hand. Operating on a blended model of instruction, JCCS is able to provide a range of formats to meet the individual needs of each student ranging from daily attendance to distance learning. JCCS has also made major investments in and relies heavily on the effective use instructional technology as a component of their blended learning model. This approach allows JCCS to tailor their programs to the individual needs of their students.

The following Gaps in service were identified in the 2015 - 2018 plan; of those, one, Gap 2, was resolved, and though progress was made, four gaps remain within the County of San Diego and will remain the focus of our work for the 2018 - 2021 plan.

Gap #1

Students in grades one through six who are expelled do not have the same educational options available as do expelled youth who are in grades seven through twelve, due to the limited numbers of students who are expelled in these lower grades. These younger students cannot attend programs designed for middle and high school students.

A. Strategies that have been used to address this gap:

- 1. Expulsion and placement in district-operated community day school where available.
- 2. The K-6 school districts will continue to offer available options, which may include the following:
 - Suspended expulsion with placement at the same school with the **Other Means of Correction** contract.
 - Suspended expulsion with placement at a different school within the same district with the **Other Means of Correction** contract.
 - Suspended expulsion with placement in a district operated opportunity school with the **Other Means of Correction** contract. (see page 92 for a sample Other Means of Correction contract)
- 3. SDCOE offers placement at Monarch school as well as independent study based programs serving elementary students when appropriate.

B. Discussion:

a) Were the strategies successful? If not, what were the obstacles?

2009 - 12

Yes, however we will need to continue our efforts in expanding the numbers and kind of intervention strategies used with elementary students.

2012 - 15

Yes, however will need to continue their efforts in *maintaining* the numbers and kind of intervention strategies used with elementary students.

<u>2015 - 18</u>

CALPADS does not maintain expulsion data by grade level so there is no way to determine how many elementary students were expelled in the County last year. In 2013 - 14, elementary districts expelled just over 40 students. Almost all of those were from two districts that operate community day schools. Elementary districts that have very low expulsion rates (most have less than one case per year) still perceive this area to be a gap in service; however it isn't one they encounter often. We estimate this gap is experienced by about five students a year, Countywide.

2016 - 17

Cal Pads data now reflects expulsion data by grade level and Expulsion data and indicates the following expulsion rates:

Grade K-3: 0 Grade 4-6: 15 Grade 7-8: 78

- b) What additional strategies were implemented? Were they successful?
 - Districts increased the number and kind of intervention strategies to prevent elementary students from being expelled.
 - SDCOE's Monarch School has been used as a placement option for students who are too young for Community School.
 - Independent Study has also been used by districts and JCCS as a placement option.

C. Strategies for 2015 – 18:

- 1. Expulsion and placement in district-operated community day school where available.
- 2. The K-6 school districts will continue to offer available options, which may include the following:
 - Suspended expulsion with placement at the same school with the **Other Means of Correction** contract.
 - Suspended expulsion with placement at a different school within the same district with the **Other Means of Correction** contract.
- 3. SDCOE will continue to offer placement at a centrally located community school serving elementary students.
- 4. Independent Study will also continue to be used as a placement option available through districts. When appropriate, JCCS will also offer elementary students independent study through their blended model.

D. Information as of January 2018

- Districts continue to offer available placement options to students described above including the continued use of Other Means of Correction Contracts.
- SDCOE will continue to offer placement at Monarch school serving elementary students.
- Independent Study will also continue to be used as a placement option available through districts. When appropriate, JCCS will also offer elementary students independent study.

E. Updated Information as of February 2021

- Recent data has demonstrated the reduction in expelled K-6 students across the county.
- JCCS is willing and available to engage individual districts in developing programs for students for whom **Other Means of Correction** strategies require another setting.

GAP #2

There is currently no single depository for student records available between districts and JCCS.

Discussion:

a) The 2009 - 12 version of the plan proposed the development of a County-wide data warehouse with automation of student records concerning discipline and expulsion. The intention was to automate the acquisition of student records and data to facilitate placement in interim settings, and to facilitate reinstatement back into the referring school districts. This strategy was ultimately deemed to be too costly to pursue. No additional strategies were proposed for 2012 - 15.

Timely transfer of student records continues to be a challenge for students entering SDCOE Community School sites. Given this, the Gap is revised as follows for 2015 - 18:

GAP #2 (Revised as of 2015)

Students entering the County Community School frequently lack complete records, impeding the ability of JCCS staff to develop properly supported personalized learning plans.

A. Strategies for 2015 – 18:

1. JCCS has developed a checklist of records that must accompany a Community School referral. All records provided to JCCS will be copies. Original student records will be maintained by the school districts. This checklist is included on page 137.

B. Updated Information 2017-18:

- In order to better serve the needs of our students, families, and partner districts, JCCS has implemented enrollment centers in our regional areas with intended goals of: increased communication on student enrollment, progress on goals, transition planning, improved coordination of services to support students and families.
- Due to significant progress in acquiring, maintaining and sharing records, the committee determined that this goal has been successfully resolved.

C. Additional Information as of February 2021

- Through the Inter Agency Agreement, developed in collaboration with SDCOE FYS, district officials are able to obtain access to the JCCS student information system for students residing in their district to support improved collaboration on transition details including enrollment information, student progress, and student return to their home district.
- Identified district officials receive reports from JCCS on students enrolling in and exiting from JCCS programs.

GAP #3

Expelled students who live in rural areas of the County, and who would not be appropriately served through independent study contracts, do not always have access to traditional, seat time based, and classroom programs.

A. Discussion:

a) This Gap impacts a small number of students who live in very rural settings. There have been a few cases involving expelled students who live in areas that do not have internet access, and in some cases live without power or phone service.

B. Strategies for 2015 – 18:

- 1. School districts will use independent study with more onsite meetings when appropriate.
- 2. JCCS will use schools operated at facilities operating by County probation when they are proximal to students in these circumstances.
- **3.** Districts and JCCS will develop and implement the capacity to offer synchronous virtual instruction as a means of reaching student who live in remote areas but have access to internet.

C. Information as of 2017-18:

- Probation run facilities are not appropriate for community school services.
- Districts and JCCS will explore creating the capacity to offer synchronous virtual instruction as a means of reaching students who live in remote areas and have access to internet.

D. Updated Information as of February 2021

- JCCS is willing and available to engage individual districts in developing programs for students living in rural areas.
- JCCS itinerant independent study teachers are available to meet with students in their communities.

GAP #4

Expelled students do not always have assistance in transitioning back to district schools. Personal, social and academic adjustment should be considered and supported to ensure successful re-entry.

A. Discussion:

- a) Students returning from expulsion are in transition. When returning to district schools, expelled students require support to resist the tendency to return to old patterns and relationships. They also need help establishing new relationships and behaviors. Positive reinforcement should be present to validate positive choices and behavior.
- b) All too often students who have been expelled encounter school staff that are not receptive to have them returned to their campuses.
- c) Efforts made to connect students to caring adults on campus is the most powerful step a district can take to ensure successful re-entry and graduation from high school.

B. Strategies for 2015 – 18:

- 1. SDCOE Student Support Services will convene a workgroup of Pupil Service Administrators to study the experiences and needs of students returning from, and who have returned from expulsion. The committee will identify specific needs, propose strategies and promote the adoption of these strategies.
- 2. Administrators and counselors in alternative education settings serving expelled students willhost re-entry plan meetings with the school counselors of students ready for return to district schools. Each meeting will involve the counselors, student and the student's parents in developing a plan to support the student's personal, social and academic needs as they re-enter the district.
- 3. Restorative Practices will be used, when appropriate, to help restore the relationships damaged by the act that lead to the expulsion, and to assist students in reintegration into the school communities from which they were expelled.
- 4. School districts and JCCS will train their employees:
 - a. To understand the impact of trauma
 - b. To recognize that negative behavior may be an expression of coping strategies learned in response to past or continuing trauma exposure
 - c. On strategies employees can use to avoid triggering negative coping strategies
 - d. On de-escalation strategies.
- 5. SDCOE Student Support Services will provide training for school personnel on restorative and trauma informed practices.

C. Updated information as of January 2018:

- There has been significant progress in JCCS staff training in all of the areas listed above and in the use of Restorative Practices and Other Means of Correction in lieu of suspension.
- SDCOE will work with Pupil Services Administrators to establish a re-entry workgroup to create policies, procedures and best practices for site administrators to help facilitate students' transition back to their school sites following expulsion.
- Administrators and counselors in alternative education settings serving expelled students will host re-entry plan meetings with the school counselors of students ready for return to district schools. Each meeting will involve the counselors, student and the student's parents in developing a plan to support the student's personal, social and academic needs as they re-enter the district.
- Detention facilities are reaching out to district liaisons to see if returning to school is best option.

D. Updated Information as of February 2021:

- The work in the updated section is continuing.
- Restorative Practices training and additional supports via parenting courses are offered to families.
- JCCS Student Transition Technicians to support students and families enrolling in JCCS schools as well as to facilitate successful re-entry.
- JCCS Student and Family Engagement (SAFE) Team (consisting of School Counselors, Student Transition Technicians, Parent and Family Liaisons, Work Readiness Assistants, The Movement tutoring, School Social worker, and interns) in order to more effectively coordinate student services and family supports.
- Regional Multi-Tiered Systems of Supports (MTSS) teams developed to locally review student progress and refer to appropriate supports.

GAP #5

Districts do not always know when a student has enrolled in JCCS, another school system or when they have simply not enrolled anywhere.

A. Discussion:

- a) JCCS doesn't always contact districts when students who have been referred don't enroll.
- b) Districts don't always follow-up with JCCS when they don't receive confirmation a referred student hasn't enrolled.
- c) Records requests typically show when an expelled student has enrolled in a charter school.
- d) Expelled students are still subject to compulsory education and under the jurisdiction of the district of residences SARB.
- e) While students may be expelled from the district of residence they typically return to the district after they complete their rehabilitation plans.

B. Strategies for 2015 – 18:

- 1. JCCS will confirm with the district of residence, the enrollment of all students entering their system on the day they enroll.
- 2. In cases in which JCCS has not initiated contact with the school district to confirm enrollment, school districts will investigate whether or not expelled students are enrolled with JCCS or another school system, within five days of making the referral.
- 3. In cases in which a district finds that an expelled student is not enrolled, or is unable to determine the student's enrollment status, the case will be referred to the supervisor of attendance for the district, and when appropriate, to the district SARB.
- 4. Expand the use of enrollment centers to standardize the admissions process for JCCS.

5. JCCS will make "view only" access to their student information system (Promise) available for referring districts who request it.

C. Updated Information as of January 2018:

- There has been a significant increase in communication between JCCS and Districts since the last plan was enacted.
- Enrollment procedures have been established for regions within the county and additional JCCS administrators have been added to manage school sites within each region.
- Because of conversation regarding mental health, we need to work with the students and their families to successfully facilitate their re-entry into districts.
- JCCS has expanded their offerings to expelled students which now includes counseling services and assistance with successful completion of their rehabilitation plan.
- Additionally, JCCS now has Social work Interns in each JCCS school, who are available to work with students as they complete their rehabilitation plans and reintegrate back into their home schools.

D. Updated Information as of February 2021:

- Students and families are offered counseling with the Mobile Adolescent Services Team (MAST) upon enrollment.
- JCCS Multi-Tiered System of Supports (MTSS) documentation system within the JCCS student information system with access for identified district staff.

ALTERNATIVE PLACEMENT

(For those expelled students who have been placed in a district community day school but who fail to meet the term or conditions of their rehabilitation plan or who pose a continuing danger to the physical safety of district pupils or others)

Step I

The School District of residence continues to maintain responsibility for developing a rehabilitation plan for the student, referring the student to an appropriate educational setting, and ensuring that an educational program is provided either within or outside the school district.

Step II

Expelled students who fail to meet the terms and conditions of the district rehabilitation plan may be referred to a different district school, another district program, a district-operated Community Day School Program, or the San Diego County Office of Education Community School.

For expelled students who are referred to a San Diego County Office of Education Community School (which is a permissive program) a Personalized Learning Plan will be developed with the students' parents and County Office of Education staff. Part of this plan will include a goal of returning to the school district of residence after the district expulsion term. If students are not successful in the County-operated program, they may be referred back to the district for possible review and re-placement.

REGIONAL ARTICULATION BETWEEN DISTRICTS AND THE COUNTY OFFICE OF EDUCATION

The consistent regional articulation between districts and the San Diego County Office of Education has been occurring over the past 17 years. The County Office of Education provides quarterly meetings for the Pupil Services administrators representing the County's 42 school districts and SDCOE's Juvenile Court and Community Schools (JCCS). The meeting is chaired by the Executive Director of Student Support Services and Director of Student Attendance, Safety & Well-Being for the County Office of Education. These meetings provide opportunities for articulation and coordination between SDCOE and school districts on a regular basis. In addition, school districts work with regionally identified JCCS staff for placements for expelled students.

San Diego County Office of Education Overview

The San Diego County Office of Education will continue to provide an educational option for expelled students. The Juvenile Court and Community Schools facilitate the students' completion of the rehabilitation plan, while responsibility for the long-term educational needs of the student remains with the referring district. This program is one that fits in the continuum of educational care as outlined. The philosophy of each individual school district affects how the San Diego County Office of Education Community School program will meet the needs of that particular school district.

The Community School is a permissive educational program that provides the local school districts with another educational option for their expelled youth.

The following pages outline the process for referral and referral forms that enable districts to access San Diego County Office of Education School programs.

For placement information, please contact the Juvenile Court and Community School office nearest to your school district.

JCCS ADMINISTRATION OFFICE

Tracy E. Thompson, Executive Director <u>thompson@sdcoe.net</u> (858) 290-5807 Bruce Petersen, Senior Director <u>bruce.peterson@sdcoe.net</u> (858) 298-2069

JCCS ASSESSMENT & PUPIL SERVICES OFFICE

Student assessment data, transcripts and archived records Phone: (858) 290-5852 FAX: (858) 277-1532 JCCS Lead Registrar: Robin Mosby <u>rmosby@sdcoe.net</u> (858) 290-5866 Request for student records: www.sdcoe.net/jccsrecords

EAST REGION ENROLLMENT OFFICE

Serves the East regions of San Diego County for admissions. Principal: Roberto Carrillo <u>roberto.carrillo@sdcoe.net</u> (858) 290-5469 Program Administrator: Dyane Plumly <u>dplumly@sdcoe.net</u> (858) 290-5861 924 East Main St. El Cajon, CA 92021 Phone: (619) 668-4660 FAX: (619) 593-0306 Placement Contact: Rosa Leon <u>rmleon@sdcoe.net</u> (858) 290-5897

MONARCH SCHOOL

Serves homeless families in Downtown San Diego for admissions on site. Principal: Michael Paredes <u>michael.paredes@sdcoe.net</u> 858/290-5511 1325 Newton Avenue San Diego, CA 92113 Phone: (619) 652-4100 ext. 1590 FAX: (619) 233-3458 Placement Contact: James Flores james.flores@sdcoe.net 858/290-5870

METRO REGION ENROLLMENT OFFICE

Serves Downtown San Diego and San Diego Unified for admissions. Principal: Theresa Fox <u>turnfox@sdcoe.net</u> (858) 290-5529 Principal: Gretchen Rhoads <u>gretchen.rhoads@sdcoe.net</u> (858) 290-5496 3720 El Cajon Blvd. San Diego, CA 92105 Phone: (619) 528-2789 FAX: (619) 696-0377 Placement Contact: Michele Roman <u>mroman@sdcoe.net</u> (858) 290-5893 Susana Moreno

scervant@sdcoe.net (858) 290-5888 Estella Estrada eerayrob@sdcoe.net (858) 290-5935

NORTH REGION ENROLLMENT OFFICE

Serves the North County School Districts for admissions. Principal: Oscar Felix <u>oscar.felix@sdcoe.net</u> 760-299-7863 255 Pico Ave., Ste. 112 San Marcos, CA 92069 Phone: (760) 940-9002 FAX: (760) 940-9091 Placement Contact: Oscar Torrico <u>oscar.torrico@sdcoe.net</u> 760-307-1305

SOUTH REGION ENROLLMENT OFFICE

Serves the South County School Districts for admissions. Principal: Roberto Carrillo <u>roberto.carrillo@sdcoe.net</u> (858) 290-5469 Program Administrator: Dyane Plumly <u>dplumly@sdcoe.net</u> (858) 290-5861 800 National City Boulevard, Ste. 110 National City, CA 92150 Phone: (619) 470-5210 FAX: (619) 470-5278 Placement Contact: Diana Bayon dbayon@sdcoe.net (858) 290-5904

San Diego County Office of Education Educational Alternatives for Expelled Youth

The San Diego County Office of Education Juvenile Court and Community Schools offer the following services for expelled youth:

- 1. Daily educational programs that meet for 300-360 minutes per day in community classrooms
- 2. Direct instruction and/or contracted blended learning programs (e.g. face-to-face, independent study and/or online courses). Students are required to complete a minimum of 80 hours of educational product per five-credit course completion
- 3. Trauma informed, restorative practices and mental health support
- 4. Early Childhood Development/Head Start with Teen Parent Specialized Academic Instruction
- 5. Community Schools *(See page 18 for listing of community schools)
- 6. Special Education Services
- 7. Each site provides support to students in meeting the conditions of their rehabilitation plan, as well as wrap-around support to their families
- 8. Multiple career pathways, internship and concurrent college enrollment opportunities
- 9. Breakfast and lunch
- 10. An opportunity to earn a compass card for transportation

San Diego County Office of Education Juvenile Community School Sites

EASTERN SAN DIEGO COUNTY

Cuyamaca Prep East County Community School La Mesa Community School

NORTHERN SAN DIEGO COUNTY

Escondido Community School Innovations Academy of Empowerment North County Technology Academy North Tech & Science Academy

METRO

37ECB Bayside Community Bridges Community CTEC Community Lindsay Community Project Aware Second Chance Monarch (K-12)

SOUTHERN SAN DIEGO COUNTY

South County Community School Victoria Community School

As of March 2021

District		ce Spec. gram		logical vices		ation & ty Inst.	1002	Hospital action	Adapt	ted P.E.	Recrea Serv			ces for ncidence	Contraction of the second s	pecial Ed. vices
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
EASTERN SAN DIEGO COUNTY																
Cuyamaca Prep		X		X		Х				Х		X		X		Х
East County	Х	X	Х	X	X	Х			Х	X	Х	X	X	X	X	X
La Mesa	X	X	X	X	X	Х			Х	X	Х	X	X	X	X	Х

District	Resource Prog	ce Spec. gram		logical vices		ation & ity Inst.		Hospital action	Adapt	ed P.E.	Recrea Serv	ational vices		ces for cidence		ecial Ed. vices
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
Monarch School	X	X	X	Х	X	X			Х	Х	Х	X	X	X	X	X

District		ce Spec. gram		logical vices		ation & ity Inst.	Home / I Instru	Hospital action	Adapt	ted P.E.		ational vices		ces for icidence		becial Ed. vices
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
METRO																
37ECB	х	X	x	x	X	х			Х	x	X	X	x	X	x	x
Bayside	X	X	x	x	x	х			Х	x	X	х	x	x	X	x
CTEC		X		x		х				X		X		X		X
Lindsay	X	x	x	x	x	х			Х	x	X	x	x	x	x	x
Second Chance	X	X	X	X	x	х			Х	X	Х	х	x	X	X	X

District		ce Spec. gram		logical vices		ation & ity Inst.		Hospital action	Adapt	ted P.E.		ational vices		for Low lence		pecial Ed. vices
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
NORTHERN SAN DEIGO COUNTY																
Escondido	Х	X	х	х	X	х			Х	Х	Х	x	x	Х	х	X
Innovations	х	X	х	x	x	х			Х	X	Х	x	x	x	х	x
North County Technology Academy	х	х	х	х	X	х	х		Х	х	х	х	x	х	х	х
North Region I.S.		X		X		Х				Х		Х		Х		Х

District	S	ource pec. gram	Audiological Orientation & Services Mobility Inst. K-8 9-12			Hospital action	Adapt	ed P.E.	Recrea Serv		Services Incid	for Low ence		oecial Ed. vices		
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
SOUTHERN SAN																
DIEGO COUNTY																
South Bay Tech		v		v		v				v		v		x		x
Academy		Л				Л				Λ				Л		л
Victoria		Х		X		X				X		X		Х		Х

SAN DIEGO COUNTY OFFICE OF EDUCATION Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-A)

District	Occ	sical up. rapy	188-71	sion vices		seling lance	Couns	rent seling / lance		lth & sing	Social	Worker	Ed. C	tional Career ev.	Assess	sments	-	al Day sses
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
EAST COUNTY																		
Cuyamaca Prep		Х		X		Х		X		X				X		X		
East County	X	X	X	X	Х	Х	Х	X	Х	X			Х	X	Х	X		
La Mesa	X	X	X	X	X	Х	X	X	Х	X			X	X	Х	X		

SAN DIEGO COUNTY OFFICE OF EDUCATION Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-A Continued)

District	Occ	sical up. rapy		ion vices	a series and the series of the	seling lance	Couns	rent seling / lance	· · · · · · · · · · · · · · · · · · ·	lth & sing	Social	Worker	Ed. C	tional Career ev.	Asses	sments
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
METRO																
37ECB	X	Х	Х	X	Х	X	Х	X	Х	X	X	Х	Х	X	X	X
Bayside	X	X	Х	X	Х	X	Х	X	Х	X	X	Х	Х	X	X	X
Bridges		Х		X		X		X		X				X		X
CTEC		X		X		X		X		X				X		X
Lindsay	X	X	Х	X	Х	X	Х	X	Х	X	X	Х	Х	X	X	X
Project Aware		Х		X		X		X		X				X		X
Second Chance	X	Х	Х	X	Х	X	Х	X	Х	X	X	Х	Х	X	X	X
NORTHERN SAN DIEGO COUNTY																
Escondido		Х	Х	X	Х	X	Х	X	Х	X			Х	X	X	X
Innovations	X	Х	Х	X	Х	X	Х	X	Х	X			Х	X	X	X
North County Tech Academy	X	Х	Х	Х	Х	X	Х	X	Х	x			Х	x	Х	X
North I.S.		Х		X		X		X		X						

SAN DIEGO COUNTY OFFICE OF EDUCATION Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-A Continued)

District	Occ	sical sup. srapy	20000	sion vices		seling lance	Couns	rent seling / lance	100000000000000000000000000000000000000	th & sing	Social	Worker	Ed. C	tional Career ev.	Assess	sments
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
SOUTHERN SAN DIEGO COUNTY									-							
South Bay Tech Academy	X	Х	Х	X	Х	X	X	X	Х	X			Х	Х	Х	Х
South I.S.		X	X	X	X	X	X	X		X				X		Х
Victoria	X	Х	X	X	X	X	X	X	Х	X			Х	X		Х

SAN DIEGO COUNTY OFFICE OF EDUCATION Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-B)

District		ce Spec. gram		logical vices		ation & ity Inst.	Hosp	me / bital uction	Adpate	ed P. E.		ational vices		ces for icidence		Special ervices
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
EAST COUNTY																
East County	X	X	Х	X	Х	X			Х	X	X	X	X	X	X	X
La Mesa	X	X	X	X	X	X			Х	X	X	X	X	X	X	X
Monarch School	X	X	Х	X	X	X			Х	X	Х	X	X	X	Х	X

SAN DIEGO COUNTY OFFICE OF EDUCATION Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-B Continued)

District	1010.000	ce Spec. gram		logical vices		ation & ity Inst.	Hosp	me / bital uction	Adpate	ed P. E.		ational vices		ces for cidence		Special ervices
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
METRO																
37ECB	X	X	Х	X	X	X			Х	X	X	X	X	X	Х	X
Bayside	X	X	Х	X	Х	X			Х	X	Х	X	X	X	Х	X
Bridges		X		X		X				X		X		X		X
CTEC		X		X		X				X		X		X		X
Lindsay	X	X	Х	X	X	X			Х	X	Х	X	X	X	Х	X
Project Aware		X		X		X				X		X		X		X
Second Chance	X	X	Х	X	Х	X			Х	X	X	X	X	X	Х	X
NORTHERN SAN DIEGO COUNTY																
Escondido	X	X	Х	X	X	X			Х	X	X	X	X	X	Х	X
North County Tech Academy	X	Х	Х	X	Х	X			Х	X	X	X	X	X	Х	X
Innovations	X	X	Х	Х	Х	X			Х	X	X	X	X	Х	Х	X

SAN DIEGO COUNTY OFFICE OF EDUCATION Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-B Continued)

District		ce Spec. gram		logical vices		ation & ty Inst.		Hospital uction	Adpate	ed P. E.		ational vices	100000000000000000000000000000000000000	ces for cidence		Special ervices
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
SOUTHERN SAN DIEGO COUNTY																
South Bay Tech Academy	X	x	Х	Х	Х	х			Х	Х	X	x	X	X	Х	x
South I.S.		X		Х		X				X		X		X		X
Victoria	X	X	X	Х	X	X			Х	X	X	X	X	X	X	X

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

MOU between Southern Indian Health Council, Inc. and the Lakeside Union School District

Background (Describe purpose/rationale of the agenda item):

This MOU sets forth guidelines to clarify the responsibilities between LUSD and Southern Indian Health Council, Inc. to operate the collaborative services for native youth. The project objective is to provide activities, education, and support that will promote resiliency and positive outcomes for the youth identified by the program. The project will provide comprehensive wrap-around services in the form of group and individual activities that will provide information, education, and resources that are the most prevalent issues within the community.

Fiscal Impact (Cost):		
none		
Funding Source:		
none		
Addresses Emphasis Goal(s):		
#1: Academic Achievement	☑ #2: Social Emotional	□ #3: Physical Environments
Recommended Action:		
Informational	Denial/Rejection	
Discussion	□ Ratification	
Approval	Explanation: Click here	to enter text.
Adoption		

Originating Department/School: Pupil Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Principal/Department Head Signature

Reviewed by Cabinet Member

Dr. Andy Johnsen, Superintendent

Memorandum of Understanding (MOU) BETWEEN Southern Indian Health Council, Inc. And Lakeside Union School District

This Memorandum of Understanding outlines an agreement between **Southern Indian Health Council**, **Inc.**, hereafter referred to as "SIHC" and **Lakeside Union School District** hereafter referred to as "LUSD". Collectively SIHC and LUSD will be referred to as the Parties. This agreement is effective April 15, 2021. Each agency shall abide by and follow all applicable laws and regulations regarding client confidentiality, including Health Insurance Portability and Accountability Act of 1996 (hereinafter "HIPAA") and the Family Educational Rights and Privacy Act (hereinafter "FERPA").

1. DESCRIPTION OF SERVICES

The goal of the project is to improve collaborative services for Native Youth. The project objective is to provide activities, education, and support that will promote resiliency and positive outcomes for the youth identified by the program. The project will provide comprehensive wraparound services in the form of group and individual activities that will provide information, education, and resources that are the most prevalent issues within the community.

1.1 SIHC agrees to:

- **1.1.1** Develop a collaborative relationship with LUSD.
- **1.1.2** SIHC may conduct individual activities at LUSD schools.
- **1.1.3** SIHC may conduct group activities at LUSD schools with students without consent forms up to three times and after three activities a signed consent form will be required.
- **1.1.4** SIHC may conduct educational presentations to students and staff based on issues most prevalent within the community. Opt out forms will be sent by LUSD to parents before conducting such presentations.
- 1.1.5 SIHC may train LUSD staff on most prevalent issues within the community.
- 1.2 **LUSD agrees to:** Collaborate with SIHC and coordinate activities with the PEI Counselors and other SIHC staff, support the project goals and objectives, and provide adequate workspace and time to conduct activities.

2. STATEMENT OF ETHICS AND COMPLIANCE

LUSD and SIHC acknowledges each organizational ethics in recognition of the responsibility each agency has to their students, staff, and community served. LUSD and SIHC will abide by all federal, state, and municipal statues, ordinances, applicable laws, and regulations as required. LUSD and SIHC will cooperate with each other to fulfill the requirements imposed by federal, state, and municipal statutes and ordinances, and all applicable laws and regulations, as amended, and all regulations issued pursuant thereto.

3. TERM OF AGREEMENT

3.1.The term of this agreement is effective immediately and will continue without further action. Either Party, with 30 days written notice to the other, may end the agreement without cause. Any working protocols developed and agreed to by both Parties will be added as an amendment shown by an email confirmation. SIHC will track the amendments and attach them to the MOU. SIHC and LUSD agree to communicate effectively pertinent matters respecting each are bound by confidentiality standards regarding the exchange of information.

For LUSD:

For SIHC:

Andy Johnsen, Ed.D., Superintendent Lakeside Union School District 12335 Woodside Avenue Lakeside, CA 92040

Date:_____

Laura Caswell, Chief Executive Officer Southern Indian Health Council, Inc. 4058 Willows Road Alpine, CA 91901

Date:_____

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

MOU between Leidos, Inc. and the Lakeside Union School District

Background (Describe purpose/rationale of the agenda item):

This MOU replaces an agreement between Magellan Healthcare, Inc. and LUSD that was previously board approved on November 12, 2020. The Department of Defense has awarded the Military Family Life Counselor Program contract to Leidos, Inc. for all Navy locations in California. This MOU sets forth guidelines to clarify the responsibilities between LUSD and Leidos, Inc. with the U.S. government to operate part of the Military & Family Life Counseling (MFLC) Program on behalf of the Department of Defense. This program offers non-medical, short-term counseling and problem resolution support for issues amenable to short-term resolution provided to military-dependent students who attend schools within the LUSD and have at least one parent or guardian who is an active duty member of the military or an activated member of the National Guard or Reserves. Military-dependent parents/families and their teachers are also available for supports via this MOU.

Fiscal Impact (Cost):

None.

Funding Source:

Funded by the U.S. Department of Defense.

Addresses Emphasis Goal(s):

#1: Academic Achievement
 #2: Social Emotional
 #3: Physical Environments
 Recommended Action:
 Informational
 Denial/Rejection
 Discussion
 Ratification
 Approval
 Explanation: Click here to enter text.
 Adoption

Originating Department/School: LUSD Pupil Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

ent Head Signature

Dr. Andy Johnsen, Superintendent

Reviewed by Cabinet Member

Leidos Proprietary

MEMORANDUM OF UNDERSTANDING BETWEEN LEIDOS, INC. AND THE LAKESIDE UNION SCHOOL DISTRICT

This Memorandum of Understanding (MOU) sets forth guidelines to clarify the responsibilities of Lakeside Union School District (hereinafter referred to as LUSD) and Leidos, Inc. (Leidos) with respect to Child and Youth Behavioral (CYB) program services provided by Leidos pursuant to its contract with the federal government to operate part of the Military & Family Life Counseling (MFLC) Program on behalf of the Department of Defense, 47QFCA21C0002 (the Contract).

This Memorandum of Understanding (MOU) is not intended to create a legally enforceable contract. Rather, it sets for the guidelines, under which the parties will interact one with the other.

- A. Leidos desires to provide Child and Youth Behavioral (CYB), non-medical counseling support to certain students, their parents/families and faculty and staff of schools they attend and LUSD desires that Leidos provide the CYB Services; and
- B. The parties desire to enter into this MOU to set forth their mutual understanding with respect to the terms and conditions under which CYB Services will be provided.

The parties agree as follows:

1. Scope of Services

- a. CYB Services will consist of non-medical, short-term counseling and problem resolution support for issues amenable to short-term resolution (e.g., school adjustment issues, deployment and reunion adjustments, and parent-child communication) provided to students who (i) attend designated schools within the LUSD and (ii) have one or more parents or guardian who is an active duty member of the military or an activated member of the National Guard or Reserves.
- b. CYB Services may include any of the following, as appropriate:
 - · Short-term, non-medical counseling for active duty military children/parents/families
 - · Psycho-educational/supportive group activities for parents, or students
 - Training presentations for teachers regarding MFLC services and military lifestyle issues
 - Outreach to and psycho-educational presentations for military parents/families
 - Training and support meetings for active duty military parents/families addressing developmental and behavioral needs and milestones and the impact of deployment/reintegration on qualified children
 - · Support to parents, and students for on-going management of personal issues
 - · Support to teachers in managing the stress of their qualified students
 - · Support to individual students with academic challenges or adjustment problems
 - Consultation to teachers regarding improving child and youth social interactions, behavior and other student needs
 - Interaction with qualified students/families during deployment and re-deployment transition and re-integration
 - Problem solving with teachers and staff about how to engage/intervene with children displaying behavioral difficulties including bullying and self-esteem

The parties may, from time-to-time agree to the provision of other non-medical support services.

c. CYB services do not include:

Leidos MOU 1 March 2021

- Psychotherapy
- Supervision of any child or group of children. The CYB counselor should not be counted in the student-teacher ratio
- Participation in any Special Needs Assessment Process (SNAP). The CYB counselor may be introduced as an additional resource and assist in coaching, guiding, and supporting behavioral interventions resulting from the SNAP.
- d. CYB Services are provided without charge to LUSD, the student, or the student's family.
- e. Modality of Services: Services are provided on-site at the school, in person. However, under special circumstances with school system concurrence (e.g. need for social distancing) virtual services may be available via a video-teleconferencing modality. Leidos agrees that during the COVID-19 pandemic, services will be provided to students and/or families virtually/remotely unless prior approval for face-to-face services is provided by LUSD. During virtual/remote services, Leidos agrees to follow the processes outlined for virtual/remote services outlined in the Virtual/Remote Services and Activities section of the LUSD Key Partners reentry plan.

2. Leidos Responsibilities

- a. Leidos will provide CYB Services to eligible faculty, staff, parents/families, and students referred by LUSD.
- b. Leidos will designate a supervisor to act as liaison with LUSD to facilitate coordination of CYB Services with LUSD.
- c. Leidos will ensure that each counselor assigned to LUSD to provide CYB Services (CYB counselor) will meet or exceed the qualifications required under the Contract, including without limitation:
 - Graduate degree in a recognized (licensed as an independent practitioner) in the mental health field
 - Valid, unrestricted counseling license
 - Experience working with children or youth
 - Successful processing of a criminal history background check and a FBI fingerprint check in accordance with Leidos established processes. The cost of this screening will be borne by Leidos.
 - Ensure all Leidos employees working in LUSD or with LUSD students as part of this agreement have an LUSD fingerprint and background check clearance prior to providing any service to LUSD students. Leidos will be responsible for the cost of the fingerprint and background check clearance.
 - Completion of all trainings required by the Department of Defense to be completed before providing CYB Services.
 - Require all Leidos employees working in LUSD to participate in select on-line trainings determined by LUSD to assist employees in understanding select LUSD policies and procedures.
 - Follow all LUSD district, school and classroom policies and procedures.
 - Obtain permission for each student served from the school principal (or designee) prior to
 providing any services on any LUSD campus. In order to ensure that the integrity of the
 educational process for all students is maintained, the principal or designee reserves the right to
 exclude any or all services and/or Providers from campus to refuse services, limit the time or
 number of services are provided/allowed in the school/classroom or request a change in the
 service Provider.
 - Acknowledge that in order to ensure that the integrity of the educational process for all students, the school principal or designee reserves the right to exclude any or all services and/or

Leidos Proprietary

Providers from campus, to refuse services, limit the time or number of services are provided/allowed in the school/classroom, and/or request a change in the service Provider

- Acknowledge that all LUSD student records are confidential. Leidos presence on campus does
 not provide it the right to inspect or review student records. Leidos shall not seek access to
 confidential student records unless it first provides written consent from student's parents/legal
 guardian. In the event that Leidos inadvertently obtains such records, Leidos shall promptly
 return all such records to LUSD and shall not retain a copy and shall not disseminate such
 records to any third party.
- 1. When providing services on school campus, Leidos agrees to register yearly on LUSD's facilities usage website for each space needed in LUSD to perform the services per this agreement. URL: Obtain permission from LUSD, Student, Family and Community Supports Division, prior to making public any reports or other publication with data obtained from services provided to LUSD students, staff, or families as a result of this agreement.
- d. Consistent with their licensing requirements, MFLC counselors have the duty to notify local law enforcement personnel regarding all cases of suspected child abuse and/or neglect, and when duties to warm and protect arise, as may be required by state law and other applicable law and as also required under the requirements of the MFLC contract. LUSD personnel will not be responsible for any MFLC counselor reporting duties that may arise during the course of service.

3. School Responsibilities

- a. Once schools are identified and qualified for services in accordance with OSD guidance, LUSD will specify the dates and times of service delivery, to be agreed upon by Leidos and LUSD.
- b. LUSD will identify eligible faculty, dependents of active duty military personnel or family members of a member of a civilian expeditionary force, parents/families, and students who have provided parental consent and make referrals to Leidos for CYB Services.
- c. LUSD will demonstrate its support for and promote awareness of CYB Services within the designated schools and their communities through communications to teachers, staff, and families.
- d. LUSD will designate a point of contact with Leidos, principals of the designated schools or their designees, and community contacts to support and coordinate the implementation of CYB.
- e. LUSD will provide suitable space for the sole purpose of providing short-term counseling services (primarily, common space areas).

4. CYB Counselor Responsibilities

- a. CYB counselors will ensure that parental consent is in place prior to conducting counseling with any eligible child or youth.
- b. When providing CYB Services to one or more children or youth, CYB counselors will, at all times remain in the line of sight of a child's parent, guardian, or LUSD personnel.

5. Personnel

- a. MFLC Counselors must always wear identification badges and LUSD background check clearance badge, which identify them as MFLC Counselors while on LUSD premises or in virtual sessions. MFLC Counselors will not be permitted to enter LUSD premises or provide virtual sessions without proper identification badges.
- b. MFLC Counselors must have been successfully processed for a criminal history background check using Leidos and LUSD established processes.

- c. Leidos must ensure that all MFLC Counselors are properly licensed at the Master's or Doctorate level and have experience working with children or youth as required by the MFLC contract.
- d. Leidos personnel will complete all trainings mandated by the Department of Defense MFLC Contract and Leidos before providing services to students at LUSD.
- e. All Leidos personnel must remain in "line of sight" of an LUSD employee and/or parent during any individual consultation with a student. "Line of sight," for purposes of this MOU, means that the consultant must at all times be either directly visible to an LUSD employee during consultation, or that an LUSD employee could easily view the student during the consultation (i.e. no closed doors).
- f. Leidos personnel will not engage in clinical therapy or formal "critical incident/stress debriefing" services while on LUSD premises.

6. Miscellaneous Provisions

- a. Leidos understands that its services are not in any way affiliated with LUSD counseling programs and that no LUSD counseling resources will be diverted in any way to assist with the Services.
- b. Leidos MFLC Counselors must clearly state, prior to all counseling and/or training sessions with students that it is not acting as an agent or representative of LUSD in the provision of services to any LUSD student.
- c. LUSD reserves the right to terminate any program or activity conducted by MFLC Counselors that causes undue disruption to the educational process.
- d. This MOU will not serve to create a principal/agent relationship, partnership, or joint venture between LUSD and Leidos. Each party will always retain control over its own employees and agents.
- e. This MOU may not be amended or modified except in writing by LUSD or its designee and Leidos' designated Point of Contact (POC).
- f. Any notice required under this MOU must be in writing and directed to the following persons:

To Leidos:

Mr. Lindsey E. Arnold Program Manager, Military & Family Life Counseling (MFLC) Program Leidos Health Group 1750 Presidents Street Reston, VA 20190 Office Phone: (703) 231-4410 Email: Lindsey.E.Arnold@leidos.com

To School District: (*To be completed by the School District*) Name:_Dr. Patricia Fernandez Title: Coordinator Student Supports Organization: Lakeside Union School District Address:12335 Woodside Avenue City, State & Zip Code: Lakeside, CA 92040 Office: (619) 390-2600 Email: pfernandez@lsusd.net

7. Compliance with Law and Policy

Leidos personnel will comply with all applicable federal and state laws and, at all times while on LUSD premises, LUSD policies and regulations. LUSD sole remedy for any failure of Leidos or its CYB counselors to comply with any LUSD policy or regulation will be termination of this MOU.

8. Term and Termination

The term of this MOU shall commence as of the last dated signature below and shall continue through **31 Sept 2026**. The term may be extended by written consent of the parties with 30 days notice or less, as long as it is agreed. Any amendment or modifications must be agreed in writing between both parties.

This MOU may be terminated at any time upon the mutual agreement of the parties; without cause upon five (5) business days prior written notice from either party to the other; or immediately upon Leidos' written notice to LUSD that funding or tasking for these services is discontinued by the federal government. Notice shall be given as follows:

To Leidos:

Mr. Lindsey E. Arnold Program Manager, Military & Family Life Counseling (MFLC) Program, Leidos Health Group, 1750 Presidents Street Reston, VA 20190 Office: (703) 231-4410 Email: Lindsey.E.Arnold@leidos.com

<u>**To School District:**</u> (*To be completed by the School District*) Name: Dr. Patricia Fernandez Title: Coordinator Student Supports Organization: Lakeside Union School District Address: 12335 Woodside Avenue City, State Zip Code: Lakeside, CA 92040 Office: (619) 390-2600 Email: pfernandez@lsusd.net

9. Confidentiality

The parties agree that all information and records obtained in the course of providing services pursuant to this MOU shall be subject to confidentiality provisions of applicable federal and state law. CYB counselors will not have access to student educational records and will not maintain records containing personally identifiable information learned in the course of providing CYB Services. Leidos may, however, maintain "activity forms" which capture for MFLC contract reporting purposes, the types of issues that are being address with students, general age group information and other non-personally identifiable information.

10. Insurance

a. Leidos will maintain insurance to protect Leidos and LUSD from claims for damages for personal injury, including death, and damage to property, which may arise from Leidos' performance under

this MOU. In particular, so long as this MOU remains in effect, Leidos will maintain full force and effect the following insurance coverages:

- 1. Commercial general liability insurance with limits of liability of no less than one million dollars (\$1,000,000) per claim and three million dollars (\$3,000,000) aggregate.
- 2. Errors and omissions insurance with limits of liability of no less than five million dollars (\$5,000,000) per claim and aggregate.
- 3. Automobile liability insurance (including owned and non-owned hired property damage) with limits of liability of no less than one million dollars (\$1,000,000) per accident for bodily injury and property damage on School District property.
- 4. Workers' Compensation insurance in an amount required by applicable law covering Leidos employee assigned to perform services under this MOU.
- 5. Leidos will provide LUSD with a current certificate of insurance.
- b. LUSD acknowledges that Leidos may provide CYB Services through the use of counselors contracted by Leidos to perform such work as independent contractors. Leidos shall require each subcontractor CYB counselor assigned to the LUSD to maintain the following insurance coverage:
 - Professional liability insurance with limits of liability of no less than one million dollars (\$1,000,000) per claim and aggregate, including tail coverage for a period of no less than one (1) year must be provided whenever the policy is claims- made.
 - 2. Automobile liability coverage in an amount no less than the minimum liability coverage required by applicable law.
 - 3. Worker's Compensation insurance in and amount required by applicable law covering each employee of such CYB counselor who performs services in connection with the CYB Services.

2. Non-discrimination

Leidos shall not unlawfully discriminate in the performance of any activities pursuant to this MOU on the basis of race, creed, color, national origin, religion, sex, sexual orientation, handicap, age, veteran's status, medical condition, physical or mental disability, marital status or citizenship, or any other characteristic protected by law.

3. Financial Responsibility

LUSD shall have no financial liability for any of the services rendered by Leidos under the terms of this MOU, whether provided by a Leidos employee or subcontractor.

IN WITNESS WHEREOF, the parties have executed this MOU as of the date of the last signature below:

LEIDOS, INC.

LAKESIDE UNION SCHOOL DISTRICT

atuin Demanda

Patricia Fernandez. Ed.D. Coordinator Student Supports Lakeside Union School District

Date: 03-09-202/

Lindsey E. Arnold Program Manager MFLC Health Group Leidos, Inc.

Date:_____

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Approve Resolution No. 2021-21, Authorizing the Superintendent to Accept Easement on behalf of the Lakeside Union School District pursuant to Education Code Section 17386.

Background (Describe purpose/rationale of the agenda item):

The District currently operates the Tierra Del Sol Middle School located at 9611 Petite Ln, Lakeside, 92040 and is constructing modernization and other improvements to the school with Prop V and Measure L bond funds. As part of the project at Tierra Del Sol, the Division of the State Architect (DSA) identified a need for a second emergency fire access point to the school. Accordingly, District staff and consultants worked with DSA to identify an acceptable access point from Acacia Street to the back of the school site. District staff and consultants have since worked with the adjacent property owner to secure a permanent access easement off of Acacia Street to allow the emergency fire access point to be installed.

The purpose of Resolution No. 2021-21 is to approve and accept the Easement and to authorize the Superintendent to formally accept the Easement, as well as execute and record all necessary documents to secure the Easement for the benefit of the District.

Fiscal Impact (Cost): N/A Funding Source: N/A Addresses Emphasis Goal(s):	
#1: Academic Achievement Recommended Action:	□ #2: Social Emotional
Informational	Denial/Rejection
Discussion	Ratification
ApprovalAdoption	Explanation: Click here to enter text.
Originating Department/School: Business Services	
Submitted/Recommended By:	Approved for Submission to the Governing Board:
Erin Garcia, Assistant Superintend	lent Dr. Andy Johnsen, Superintendent
Reviewed by Cabinet Member	EJ

RESOLUTION NO. 2021-21

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE LAKESIDE UNION SCHOOL DISTRICT AUTHORIZING THE SUPERINTENDENT TO ACCEPT EASEMENT ON BEHALF OF THE LAKESIDE UNION SCHOOL DISTRICT PURSUANT TO EDUCATION CODE SECTION 17386

WHEREAS, the Lakeside Union School District (the "District") is a school district duly created, established, and authorized to exercise its powers under and pursuant to the California Constitution and the Education Code; and

WHEREAS, the District has the right and power, among other powers, to acquire, hold, and convey real property for the use and benefit of the District (see, Education Code §§ 17385 *et seq.*, 35160 *et seq.*, and 35162).

WHEREAS, the District seeks to acquire a perpetual easement and right-of-way upon, in, across, over, and certain real property located in the City of Lakeside, County of San Diego, State of California ("Subject Property"), which easement is more particularly described on "Exhibit A" and "Exhibit B" attached hereto and incorporated by reference herein ("Easement"), in order to erect, install, construct, repair, replace, and maintain a fire access easement, and all structures and appurtenances incidental thereto, above and below ground, at such location(s) within the Easement as the District may from time to time determine.

WHEREAS, the Subject Property is owned by William R. Schell, Trustee of the William R. Schell Family Trust dated November 3, 2003 ("Owner").

WHEREAS, the purpose of this Resolution is to memorialize that the District's Superintendent is authorized to finalize the acquisition of the Easement, as well as to accept conveyance of the Easement by the Owner to the District pursuant to grant deed or otherwise.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Lakeside Union School District that the District's Superintendent is authorized to accept interests in or easements upon real property conveyed to the District by grant deed or otherwise. By enactment of this Resolution, the District consents to the recordation of Certificates of Acceptance executed on its behalf by the Superintendent accepting such real property interests.

The foregoing Resolution was duly passed and adopted at a meeting of the Board of Trustees held on April 15, 2021, by the following vote:

AYES: NOES: ABSTAIN: ABSENT:

BOARD OF TRUSTEES OF THE LAKESIDE UNION SCHOOL DISTRICT

Name: _____

Title: ________ of the Lakeside Union School District

ATTEST:

Clerk of the Board

Recording Requested by: Lakeside Union School District When Recorded, Mail to: Attention: Superintendent Lakeside Union School District 12335 Woodside Avenue Lakeside, California 92040

Assessor's Parcel No. 395-090-36-00

ABOVE SPACE FOR RECORDER'S USE

DOCUMENTARY TRANSFER TAX \$0 (EXEMPT RECORDING REQUESTED – Gov. Code Section 6103)

GRANT OF EASEMENT

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, as improvements to the property as shown in Exhibit B, William R. Schell, Trustee of the William R. Schell Family Trust dated November 3, 2003, and its successors and assigns ("Grantor") hereby grants to Lakeside Union School District, a school district organized and existing under the laws of the State of California, and its successors and assigns ("Grantee"), a perpetual easement and right-of-way upon, in, across, over, and the real property described below, to erect, install, construct, repair, replace, and maintain a fire access easement, and all structures and appurtenances incidental thereto, above and below ground, at such location(s) within the easement as Grantee may from time to time determine.

The real property is located in the City of Lakeside, County of San Diego, State of California, and the subject easement is more particularly described on "Exhibit A" and "Exhibit B" attached hereto and incorporated herein by this reference ("Easement").

The Grantor grants the right of unconditional ingress and egress to the Grantee to and from said Easement by reasonable routes to carry out the purposes of this easement, together with the right to use the Easement for the Grantee's access to its adjacent property and school facilities. Given the purpose of the Easement for emergency vehicle access, the Grantor shall not be entitled to construct any improvement, temporarily place any object, park any vehicle, place any materials, or goods on the Easement, and/or in any way undertake any activity which might block or impair the use of the Easement for such emergency vehicle access.

The Grantee agrees to indemnify and hold harmless the Grantor and its agents from and against any and all claims, actions, damages, liability and expenses (including reasonable attorney's fees) in connection with damage to property or bodily injury arising out of the Grantee's use of the Easement, except to the extent such damage arises from the negligence or willful misconduct of the Grantor or the Grantor's permittees.

The Grantor agrees to indemnify and hold harmless the Grantee and its agents from and against any and all claims, actions, damages, liability and expenses (including reasonable

attorney's fees) in connection with damage to property or bodily injury arising out of the Grantor's use of the Easement, except to the extent such damage arises from the negligence or willful misconduct of the Grantee or the Grantee's permittees.

All terms and conditions of this easement shall be binding upon the parties, their successors and assigns. The benefits and burdens herein are intended, and shall, run with the land. This Easement represents the entire agreement between the parties and shall not be modified except by a written instrument signed by the parties and recorded.

The Grantor expressly warrants and represents that it has the power to grant this Easement in accordance with its terms.

IN WITNESS WHEREOF, the Grantor executed this Easement on this 0.5 day of Marcif, 2021.

GRANTOR:

By: MILISAM R. SCHELL Print Name: William

Title: OWNER

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA }

COUNTY OF San Diego }

(ADDISON Notaey to

On the <u>solution</u>, 2021, before me, <u>(here insert name and title of the officer)</u>, personally appeared <u>william R. Schell</u>, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct

WITNESS my hand and official seal.

Signature:



LEGAL DESCRIPTION

Exhibits A and B

EXHIBIT "A" LEGAL DESCRIPTION

EASEMENT:

THE EASTERLY 25.00 FEET OF THAT PORTION OF LOT 118 OF EL CAJON VALLEY COMPANY'S LAND, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO MAP THEREOF NO. 289, FILED IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, DECEMBER 30, 1886, DESCRIBED AS FOLLOWS:

COMMENCING AT A POINT ON THE NORTHERLY LINE OF SAID LOT 118, DISTANT THEREON, NORTH 81 DEGREE 31' 00" EAST 275.00 FEET FROM THE NORTHWEST CORNER THEREOF; THENCE SOUTH 8 DEGREE 55' 00" EAST PARALLEL WITH THE WESTERLY LINE OF SAID LOT 118, A DISTANCE OF 250.00 FEET TO THE NORTHWESTERLY CORNER OF LAND CONVEYED BY DEED TO ROY C. ANDERSON, RECORDED SEPTEMBER 17, 1947, AS FILE NO. 96446, IN BOOK 2490, PAGE 264 OF OFFICIAL RECORDS; THENCE CONTINUING SOUTH 08 DEGREE 55' 00" EAST ALONG THE WESTERLY LINE OF SAID ANDERSON LAND TO A POINT DISTANT THEREON, NORTH 00 DEGREE 55' 00" WEST 67.00 FEET FROM THE SOUTHWESTERLY CORNER THEREOF AND THE TRUE POINT OF BEGINNING; THENCE EASTERLY PARALLEL WITH THE NORTHERLY LINE OF SAID LOT 118, A DISTANCE OF 130.00 FEET TO THE EASTERLY LINE OF SAID ANDERSON LAND; THENCE ALONG THE BOUNDARY OF SAID LAND, SOUTHERLY PARALLEL WITH THE WESTERLY LINE OF SAID LOT 118, A DISTANCE OF 87.00 FEET, MORE OR LESS, TO THE SOUTHERLY LINE OF SAID LOT; SOUTH 89 DEGREE 35' 00" WEST ALONG SAID SOUTHERLY LINE TO A LINE THAT BEARS SOUTH 08 DEGREE 55' 00" EAST 67.00 FEET FROM THE TRUE POINT OF BEGINNING; THENCE NORTH 08 DEGREE 55' 00" WEST, 67.00 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING 2,115 SQUARE FEET, MORE OR LESS.

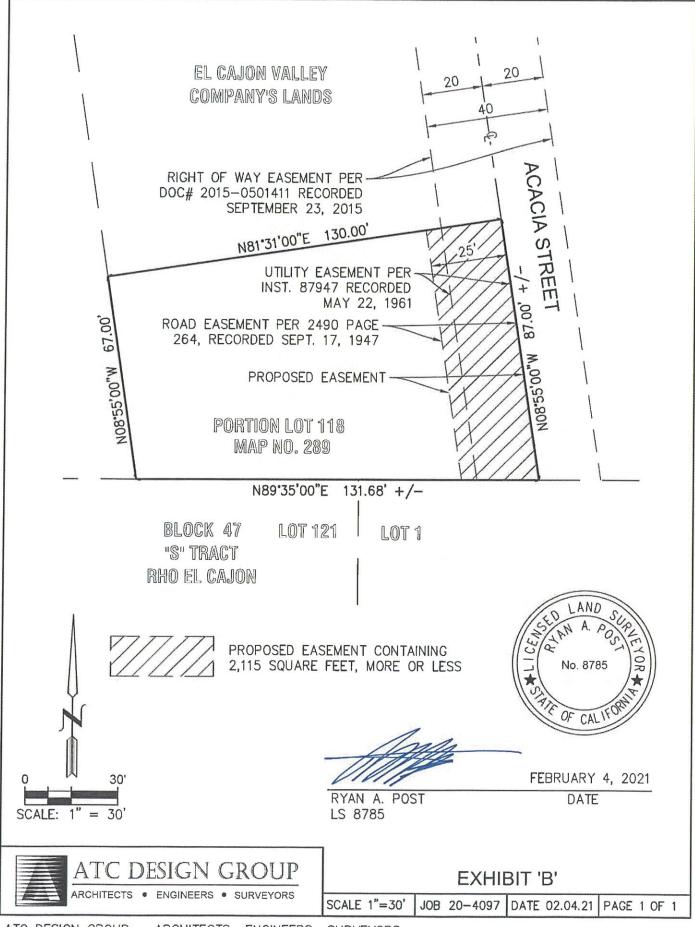
PREPARED BY ME OR UNDER MY DIRECTION.

RYAN A. POST LS 8785

FEB. 4,2021

DATE





ATC DESIGN GROUP - ARCHITECTS ENGINEERS SURVEYORS PROJECT NO.: 20-4097

LAKESIDE UNION SCHOOL DISTRICT

CERTIFICATE OF ACCEPTANCE

The undersigned, being the duly appointed agent of LAKESIDE UNION SCHOOL DISTRICT, a California school district ("District"), pursuant to Resolution No. ______ adopted by the District's Governing Board on ______, does hereby accept on behalf of the District, the grant of all interests in real estate for public purposes as described in the attached Grant of Easement dated the _____ day of ______, 2021, by and between District and Grantor, and does hereby certify that the District consents to the recordation of the attached Grant of Easement.

DATED:

LAKESIDE UNION SCHOOL DISTRICT

By:

[INSERT NAME]

(SEAL)

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Award Bid No. 2021-04 for the Modernization of Multi-purpose Room/Kitchen/Classroom project at Tierra del Sol Middle School and authorize staff to enter into contract with low bidder.

Background (Describe purpose/rationale of the agenda item):

A notice to invite bidders was advertised on March 3rd and on March 10th in the San Diego Union Tribune and posted on the District website. On April 1, 2021, District Facility Consultant EH&A, and District Staff opened bids by Zoom "video conferencing" for the Modernization of the Multi-purpose Room/Kitchen/Classroom project at Tierra del Sol Middle School. Construction is scheduled to begin on June 14, 2021 and be completed by October 1, 2021.

Bids were received from three (3) qualified bidders. The bid results including allowances for unforeseen conditions and alternates one through three and basis of award are as follows:

Bidder	Base Bid	Allowance	Alternate #1 Theater AV	Alternate #2 Theater Lighting	Alternate #3 Stage Rigging	Basis of Award
SWCS, Inc.	\$1,600,000.00	\$30,000.00	\$27,596.00	\$176,505.00	\$15,958.00	\$1,851,023.00
S&H Construction Inc.	\$1,798,000.00	\$30,000.00	\$45,000.00	\$120,000.00	\$80,000.00	\$2,073,000.00
Straight Line General Contractors, Inc.	\$1,965,000.00	\$30,000.00	\$27,123.00	\$24,638.00	\$60,225.00	\$2,106,986.00

It is recommended that the Governing Board award the bid to the lowest bidder meeting all specifications and authorize designated staff to enter into contract in the total of \$1,851,023.00 which includes \$30,000.00 in allowances to offset unforeseen costs and alternates one through three for the Modernization and New Construction of the Multi-purpose Room/Kitchen/Classroom project at Tierra del Sol Middle School and issue a Notice of Completion when completed.

Fiscal Impact (Cost):

\$1,851,023.00

Funding Source:

Bond Fund - Measure L-Series B & Developer Fees (approximately \$215,000)

Addresses Emphasis Goal(s):

□ #1: Academic Achievement □ #2: Social Emotional ⊠ #3: Physical Environments

Recommended Action:

Informational

- □ Discussion
- Approval
- □ Adoption

Denial/Rejection

- □ Ratification
- □ **Explanation:** Click here to enter text.

Originating Department/School: Business Services

Submitted/Recommended By:

Erin Garcia, Assistant Superintendent

Reviewed by Cabinet Member

Approved for Submission to the Governing Board:

Dr. Andy Johnsen, Superintendent

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Award Bid No. 2021-05 for Infrastructure Modernization and Utility Savings Program districtwide and authorize staff to negotiate and enter into contract with Climatec Energy Services.

Background (Describe purpose/rationale of the agenda item):

On February 22, and March 1, 2021, District Facilities Consultant EH&A publicly solicited firms capable of providing infrastructure modernization and utility savings to include COVID-19 improvements and grant writing capabilities. On March 19, 2021, five (5) proposals were received from qualified firms. A selection committee of four members reviewed the qualifications and selected the top three firms to interview. An interview was held on April 6, 2021 with Pacific West, Willdan, and Climatec and it was determined that Climatec Energy Services was the best firm to provide the services needed.

Proposals were received from five (5) qualified bidders. The proposals were received from the following:

Infrastructure Modernization and Utility Savings Program Firms
Climatec Energy Services
Pacific West
Willdan
Minimise / Johnson Controls
Trane

It is recommended that the Governing Board award the infrastructure modernization and utility savings program districtwide to Climatec Energy Services not to exceed \$5,000,000.00 and authorize staff to negotiate and enter into contract with Climate Energy Services for this work and issue a Notice of Completion when completed. It is expected that the majority of work performed by Climatec will be funded through Federal and State grant programs. This Board approval authorizes the use of \$5,000,000.00 from bond funds to complete project costs not covered by other Federal and State grants. It is also expected that when this program is complete, the facility improvements will provide significant energy savings that will reduce annual operating expenses in the General Fund.

Fiscal Impact (Cost):		
As needed services not to exce	eed \$5,000,000.00	
Funding Source:		
Bond Fund - Measure L-Series B		
Addresses Emphasis Goal(s):		
#1: Academic Achievement	#2: Social Emotional	☑ #3: Physical Environments
Recommended Action:		
 Informational Discussion Approval Adoption 	 Denial/Rejection Ratification Explanation: Click here t 	o enter text.

Originating Department/School: Business Services

Eg

Submitted/Recommended By:

5 0

Erin Garcia, Assistant Superintendent

Reviewed by Cabinet Member

Approved for Submission to the Governing Board:

Dr. Andy Johnsen, Superintendent

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Review and acceptance of the 2019-20 Bond Annual Audit Report by Wilkinson Hadley King & Co. LLP

Background (Describe purpose/rationale of the agenda item):

Education Code 41020.3 states the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor and any description of correction or plans to correct any exceptions or management letter issue. This review shall be placed on the agenda of the meeting pursuant to Section 35145.

The LUSD auditor, Wilkinson Hadley King & Co, issued an opinion that the financial statements present fairly in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of LUSD, as of June 30, 2020.

As required by law, the Citizens Bond Oversight Committee reviewed the 2019-20 bond audit report at its meeting on 3/31/21.

There were no findings in the 2019-20 bond audit report.

Fiscal Impact (Cost):

N/A Funding Source:

N/A	
Addresses Emphasis Goal(s):	
#1: Academic Achievement	#2: Social Emotional #3: Physical Environments
Recommended Action:	
Informational	Denial/Rejection
Discussion	Ratification
🛛 Approval	Explanation: Click here to enter text.
□ Adoption	
Originating Department/School:	Business Services
Submitted/Recommended By:	Approved for Submission to the Governing Board:
<u>gigi</u>	Allen
Erin Garcia Assistant Superinten	lent Dr. Andy Johnsen, Superintendent
Reviewed by Cabinet Member	2g

> Financial Statements & Supplementary Information

> > June 30, 2020

WILKINSON HADLEY KING & CO. LLP June 30, 2020

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Lakeside Union School District Proposition V & Measure L Building Fund (21-39) Introduction & Citizens' Oversight Committee Member Listing

On November 4, 2008 the Lakeside Union School District was successful under Proposition V in obtaining authorization from the District voters to issue up to \$79,550,000 in General Obligation Bonds pursuant to a 55% vote in a bond election.

The Board of Trustees of the District found and determined that, due to State law limitations imposed on the issuance of bonds under Proposition V, the balance of funds pending issuance would not be able to be acquired; therefore, on November 4, 2014, Lakeside Union School District was successful under Measure L in obtaining re-authorization from the District voters to issue up to \$31,000,000 in General Obligation Bonds pursuant to a 55% vote in a bond election.

The General Obligation Bonds are considered Proposition 39 bonds. The passage of Proposition 39 in November, 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent audit of the proceeds from the sale of the bonds until all of the proceeds have been expended.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Independent Citizens' Oversight Committee, and authorization for injunctive relief against improper expenditure of bond revenues.

The Lakeside Union School District Proposition V and Measure L Independent Citizens' Oversight Committee as of June 30, 2019 was comprised of the following members:

Name	Position	Criteria	Term Expiration
V - the V 1	Chain		Manah 2021
Kathy Kassel	Chair	Local Business Representative	March 2021
Liz Higgins	Vice Chair	Senior Representative	March 2021
David Suter	Member	Parent Representative	February 2022
Britni Cobb	Member	Parent/PTO Representative	February 2022
John Heredia	Member	Taxpayer Association Representative	February 2021
Frank Hilliker	Member	Community Member	March 2021
Jennifer Lee Clancy	Member	Community Member	February 2022



Independent Auditor's Report

To the Citizens' Oversight Committee Lakeside Union School District Proposition V & Measure L Building Fund (21-39) Lakeside, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Lakeside Union School District Proposition V & Measure L Building Fund (21-39), which comprise the balance sheet as of June 30, 2020, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Lakeside Union School District Proposition V & Measure L Building Fund (21-39) as of June 30, 2020, and the results of its operations for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A, the financial statements present only the Building Fund (21-39) which is specific to Proposition V & Measure L and is not intended to present fairly the financial position and results of operations of Lakeside Union School District in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as identified 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information identified in the table of contents is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements do ther records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2021, on our consideration of Lakeside Union School District Proposition V & Measure L Building Fund'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 the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated March 10, 2021 on our consideration of the District's compliance with the requirements of Proposition 39 with regards to the Proposition V & Measure L Building Fund (21-39). That report is an integral part of our audit of the Lakeside Union School District Proposition V & Measure L Building Fund (21-39) for the fiscal year ended June 30, 2020 and should be considered in assessing the results of our financial audit.

Wilkinson Hadley King & Co LLP

El Cajon, California March 10, 2021

LAKESIDE UNION SCHOOL DISTRICT PROPOSITION V & MEASURE L GENERAL OBLIGATION BONDS MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED For Fiscal Year Ended June 30, 2020

This section of Lakeside Union School District's (District) Proposition V & Measure L Building Fund annual financial and performance audit report presents management's discussion and analysis of the Bond Program during the year ending June 30, 2020. Readers should also review the financial statements and notes to the basic financial statements included in the audit report to enhance their understanding of the Proposition V & Measure L Bond Program's financial and program performance.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the District's Proposition V & Measure L Building Fund basic financial statements. The Fund's financial statements comprise three components: 1) management's discussion and analysis; 2) the Building Fund's financial statements; and 3) the performance audit required by law.

The District accounts for Proposition V & Measure L activity in the District's Building Fund (Fund 21-39). The Building Fund is a governmental fund type accounted for on a modified accrual basis of accounting that does not include fixed assets or long-term liabilities.

On November 4, 2008, the voters of the Lakeside Union School District community voted to approve Proposition V to authorize the District to issue up to \$79.5 million of general obligation bonds to finance certain specified capital projects and facilities. In 2009 and 2010, the District issued two series of these bonds, in the amount of 34.8 million to fund projects. All Proposition V funds were fully spent prior to the 2019-20 fiscal year.

In November 2014, the voters approved the reauthorization of \$31 million of general obligation bonds with the passage of Proposition V & Measure L. \$2.9 million of Proposition V & Measure L bonds were issued in 2015 (Series A) that provided for district technology purchases. In November 2018, the district issued \$15 million of Proposition V & Measure L, Series B bonds to complete facility projects.

FINANCIAL HIGHLIGHTS

- The fund balance for Proposition V & Measure L Building Fund is \$11,987,415 as of June 30, 2020.
- The fund balance has decreased by \$2,699,321 since June 30, 2019, as the District continues to expend bond proceeds to modernize, construct and improve its facilities.
- Revenues consisted of interest earnings only. Revenue totaled \$268,740 as of June 30, 2020 as compared to \$230,560 in June 2019.
- Expenditures as of June 30, 2020 totaled \$2,968,061 as compared to \$1,413,831 in June 2019.

Balance Sheet

The District's Proposition V & Measure L Building Fund balance as of June 30, 2020 was \$11,987,415 (See Table Below).

LAKESIDE UNION SCHOOL DISTRICT MEASURE L GENERAL OBLIGATION BONDS June 30, 2020

	Building Fund				Total % Change over 2018-19
		2018-19	2019-20		
Cash	\$	14,539,895	\$	12,119,467	-16.6%
Accounts Receivable	\$	166,518	\$	51,736	-68.9%
Total Assets	\$	14,706,413	\$	12,171,203	-17.2%
Accounts Payable	\$	19,568	\$	183,512	837.8%
Due to Other Funds	\$	109	\$	109	0.1%
Total Liabilities	\$	19,677	\$	183,621	833.2%
Fund Balance	\$	14,686,736	\$	11,987,582	-18.4%
Total Liabilities and					
Fund Balance	\$	14,706,413	\$	12,171,203	-17.2%

Fund Balance

The interest income reported represents funds earned on the cash held by the San Diego County Treasurer. The total expenditures of \$2,968,061 are only for Proposition V & Measure L voter authorized expenses (See Table Below).

LAKESIDE UNION SCHOOL DISTRICT MEASURE L GENERAL OBLIGATION BONDS June 30, 2020

	Building Fund			Total % Change over 2018-19	
		2018-19		2019-20	
<u>Revenues</u>					
Interest	\$	230,560	\$	268,740	16.6%
Total revenues	\$	230,560	\$	268,740	16.6%
<u>Expenditures</u>					
Classified salaries	\$	5,487	\$	14,478	163.8%
Taxes and employee benefits	\$	2,999	\$	8,069	169.0%
Material and supplies	\$	-	\$	-	-
Services/other operating	\$	318,572	\$	-	-100.0%
Capital outlay	\$	1,086,773	\$	2,945,514	171.0%
Total expenditures	\$	1,413,831	\$	2,968,061	109.9%
<u>Other Sources (Uses)</u>					
Proceeds for sale of bonds	\$	15,000,000	\$	-	-100.0%
Interest Expense	\$	-	\$	-	-
Bond prinipal repayment	\$	-	\$	-	-
Other uses	\$	271,075	\$	-	-100.0%
Total Other Sources	\$	15,271,075	\$	-	-100.0%
Net Change in Fund Balance	\$	14,087,804	\$	(2,699,321)	-119.2%
Fund Balance as of June 30	\$	14,686,736	\$	11,987,415	-18.4%

PROPOSITION V & MEASURE L BUILDING FUND PROJECTS - YEAR IN REVIEW

Bond proceeds are required to be expended to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve the facilities of the Lakeside Union School District. The following expenditures were funded by the Bond Fund during the 2019-20 fiscal year:

Project Description	School Site	Expe	ense Amount
Monitor Replacement and AppleTV Installation	Districtwide	\$	(47,518)
Bond Management & Administration Costs	Districtwide	\$	147,521
Fire Alarm Replacement	Eucalyptus Hills and Winter Gardens	\$	277,182
Shade Structures	Eucalyptus Hills and Winter Gardens	\$	651,200
Roof Replacement	Lakeside Middle School	\$	248,234
Flooring replacement	Lakeside Farms	\$	458,406
HVAC Replacement	Lido Park	\$	148,754
Walkway Maintenance	Lemon Crest	\$	74,500
Security Camera Installation	Districtwide	\$	295,999
Modernization Project	Lakeside Farms	\$	19,316
Improve Existing MPR	Lindo Park	\$	12,391
Gym Modernization	Tierra Del Sol Middle	\$	201,468
Renovation	Central Kitchen	\$	216,191
Vacant Lot Improvements	Lakeside Farms	\$	69,880
Parking Lot Improvements	Districtwide	\$	194,537
Total Construction-Related Expenditures			2,968,061

Requests for Information

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's Proposition V & Measure L Building Fund finances to demonstrate the District's accountability for the funding it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Services Department at Lakeside Union School District, 12335 Woodside Avenue, Lakeside, CA 92040, or call 619-390-2640.

Financial Statements

Balance Sheet June 30, 2020

Assets:	
Current Assets	
Cash in County Treasury	\$ 12,119,467
Accounts Receivable	51,736
Total Current Assets	12,171,203
Total Assets	\$ 12,171,203
Liabilities and Fund Balance:	
Current Liabilities	
Accounts Payable	\$ 183,512
Due to Other Funds	276
Total Current Liabilities	183,788
Fund Balance	
Restricted for Capital Projects	11,987,415
Total Fund Balance	11,987,415
Total Liabilities and Fund Balance	\$ 12,171,203

The accompanying notes to the financial statements are an integral part of this statement.

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended June 30, 2020

Revenues:	
Interest Income	\$ 268,740
Total Revenues	268,740
Expenditures:	
Current Expenditures:	
Classified Salaries	14,478
Employee Benefits & Payroll Taxes	8,069
Capital Outlay:	
Land Improvements	990,117
Buildings & Improvements	1,706,916
Equipment	248,481
Total Expenditures	2,968,061
Not Change in Fund Palanas	(2,600,221)
Net Change in Fund Balance	(2,699,321)
Fund Balance, Beginning of Year	14,686,736
Fund Balance, End of Year	\$ 11,987,415

The accompanying notes to the financial statements are an integral part of this statement.

Notes to the Financial Statements For the Year Ended June 30, 2020

A. Summary of Significant Accounting Policies

Lakeside Union School District Proposition V & Measure L Building Fund (21-39), hereinafter referred to as the "Bond Fund", accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The Bond Fund was formed to account for renovation of schools for Lakeside Union School District (District), through expenditures of general obligation bonds issued under Proposition V, authorized by registered voters on November 4, 2008, and Measure L which reauthorized remaining amounts under Proposition V by authorized voters November 4, 2014.

The Bond Fund operates under a locally selected Citizens' Oversight Committee comprised of seven members formed in accordance with the Local School Construction Bonds Act of 2000, at Section 15264 *et seq.* of the Education Code, Proposition 39. The reporting entity consists only of the Bond Fund of the District. These financial statements are intended to present only the financial position and results of operations of the Bond Fund in conformity with accounting principles generally accepted in the United States of America, and accordingly do not present the financial position and results of operations of the District.

2. Basis of Accounting - Measurement Focus

Bond Fund. The bond fund is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Bond Fund considers all revenues reported in the fund to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of interest earned. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as earned as earned as other financing sources.

When the Bond Fund incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Bond Fund's policy to use restricted resources first, then unrestricted resources.

Notes to the Financial Statements, Continued June 30, 2020

3. Encumbrances

Encumbrance accounting is used in the Bond Fund 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 or at year end, whichever is sooner.

4. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the Bond Fund. By state law, the District's governing board must adopt a final budget no later than July 1st. A public hearing must be conducted to receive comments prior to adoption. The District's governing board has satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used 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.

5. <u>Revenues and Expenses</u>

a. <u>Revenues – Exchange and Non-Exchange</u>

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property taxes, interest, certain grants, and other local sources.

Non-exchange transactions are transactions in which the District receives value without directly giving equal value in return, including property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Notes to the Financial Statements, Continued June 30, 2020

b. Expenditures

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the bond fund as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the Bond Fund.

6. <u>Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net</u> <u>Position</u>

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). The Bond Fund does not have any cash held in banks or revolving fund. Highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code §41001, the Bond Fund maintains substantially all its cash in the San Diego 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. 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 §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 San Diego County Treasury was not available.

b. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds of the District. 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 benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Notes to the Financial Statements, Continued June 30, 2020

c. Fund Balances - Governmental Funds

Fund balances of the Bond Fund are classified as follows:

Nonspendable Fund Balance represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as revolving cash accounts or principal of a permanent fund).

Restricted Fund Balance represents amounts that are subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations, or may be imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Committed fund balance amounts are typically done through adoption and amendment of the budget or resolution. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Notes to the Financial Statements, Continued June 30, 2020

d. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of 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. There are no deferred outflows or deferred inflows reported in the Bond Fund; however, there are disclosures related to Pension and OPEB that include deferred outflows and deferred inflows of resources associated with the salaries charged to the Bond Fund.

e. <u>Pensions</u>

For purposes of measuring the net pension liability, deferred outflows of resources relating to pension, deferred inflows of resources relating to pension, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan and additions to/deductions from the CalPERS Plan fiduciary net position has been determined on the same basis as they are reported by the CalPERS 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.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

f. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Notes to the Financial Statements, Continued June 30, 2020

7. Use of Estimates

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

8. Fair Value Measurements

The Bond Fund categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities
	that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for
	an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs to an asset or liability.

Notes to the Financial Statements, Continued June 30, 2020

9. New Accounting Pronouncements

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2020. Those newly implemented pronouncements are as follows:

GASB Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update 2018
- Implementation Guide No. 2019-1, Implementation Guidance Update 2019
- Implementation Guide No. 2019-2, Fiduciary Activities

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases

There have been no adjustments to the financial statements or note disclosures as a result of adoption of the accounting policies.

Notes to the Financial Statements, Continued June 30, 2020

B. Compliance and Accountability

1. Finance Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any are reported below, along with actions taken to address such violations:

Violation	Action Taken
None Reported	Not Applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

The following funds are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

	Deficit	
Fund Name	Amount	Remarks
None	Not Applicable	Not Applicable

C. Fair Value Measurements

The Bond Fund's investments at June 30, 2020, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

		Fair Value Measurement Using					
		Significant					
		Quoted Prices in			Other	Sigr	ificant
		Active Markets		Observable		Unobservable	
		for Identical		Inputs		Inputs	
	 Amount	Assets (Level 1)		(Level 2)		(Level 3)	
External investment pools measured at fair value							
San Diego County Treasury	\$ 12,119,467	\$	-	\$	12,119,467	\$	-
Total investments by fair value level	\$ 12,119,467	\$	-	\$	12,119,467	\$	-

The Bond Fund is considered to be an involuntary participant in an external investment pool as the Bond Fund is required to deposit all receipts and collections of monies with their County Treasurer (Education Code §41001). The fair value of the Bond Fund's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

Notes to the Financial Statements, Continued June 30, 2020

D. Cash and Investments

1. Cash in County Treasury

In accordance with Education Code §41001, the Bond Fund maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$12,119,467 as of June 30, 2020). The fair value of the Bond Fund's portion of this pool as of that date, as provided by the pool sponsor, was \$12,119,467. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the Bond Fund by the California Government Code (or the Bond Fund's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Bond Fund's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Bond Fund, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 Years	None	None
Registered State Bonds, Notes, Warrants	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Corporate notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Notes to the Financial Statements, Continued June 30, 2020

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the Bond Fund was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. <u>Credit Risk</u>

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county treasury is restricted by Government Code §53635 pursuant to §53601 to invest only 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 ratings of securities by nationally recognized rating agencies are designed to give an indication of risk.

At June 30, 2020, credit risk for the Bond Fund's investments was as follows:

Investment Type	Rating	Rating Agency	Amount	
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 12,119,467	

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the Bond Fund's name. The California Government Code and the Bond Fund'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 provision 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. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the Bond Fund's name.

At June 30, 2020, the Bond Fund was not exposed to custodial credit risk.

Notes to the Financial Statements, Continued June 30, 2020

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the Bond Fund contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the Bond Fund was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in 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. The Bond Fund maintains pooled investments with the San Diego County Treasury with a fair value of \$12,119,467. The average weighted maturity for this pool was 516 days at June 30, 2020.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the Bond Fund was not exposed to foreign currency risk.

4. Investment Accounting Policy

The Bond Fund is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Bond Fund'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.

The Bond Fund's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 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.

Notes to the Financial Statements, Continued June 30, 2020

E. Accounts Receivable

There are no significant receivables which are not scheduled for collection within one year of year end. Accounts receivable balances as of June 30, 2020 consisted of:

Local Sources	
Interest	\$ 51,736
Total Accounts Receivable	\$ 51,736

F. Accounts Payable

Accounts payable balances as of June 30, 2020 consisted of:

Vendors Payable	\$ 183,277
Payroll and Benefits	 235
Total Accounts Payable	\$ 183,512

G. Interfund Balances & Activities

1. Due to and From Other Funds

Balances due to and due from other funds at June 30, 2020 consisted of the following:

Interfund Receivable				
(Due From Other Funds)	An	nount	Purpose	
General Fund	Bond Fund	\$	276	OPEB Allocation

2. Transfers to and From Other Funds

The Bond Fund did not have any transfers to and from other funds during the fiscal year ended June 30, 2020.

H. Short Term Debt Activity

The Bond Fund accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as other financing sources. The Bond Fund did not issue any short-term debt during the fiscal year ended June 30, 2020.

Notes to the Financial Statements, Continued June 30, 2020

I. General Obligation Bonds

The Bond Fund's bonded debt consists of various issues of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds pay primarily for acquiring or constructing capital facilities. The Bond Fund repays general obligation bonds from voter-approved property taxes which are collected by the County Treasurer and deposited into the Bond Interest and Redemption Fund, which is not included in this report.

On November 4, 2008, registered voters authorized the issuance of \$79,550,000 principal amount of general obligation bonds under Proposition V. On November 4, 2014, registered voters re-authorized \$31,000,000 principal amount of general obligation bonds under Measure L. Of the amounts authorized and allowed by law, \$13,100,000 remains unissued under Measure L.

General obligation bonds at June 30, 2020 consisted of the following:

		Date of Is	ssue	e Intere	erest RateN		Maturity Date		1	Amount of
		04/22/0		2 00	2.00 (.020/		00/01/00		Φ	01 000 140
2008 Election, Series A		04/23/0			3.00 - 6.03%		08/01		\$	21,833,149
2008 Election, Series B	}	10/07/1	0	6.14 -	- 6.499	%	08/01	1/50		12,982,209
2015 Refunding Bonds		06/09/1	5	2.00 -	- 4.00	%	08/01	1/35		6,185,000
2016 Refunding Bonds		11/02/1	6	2.00 -	- 5.00	%	08/01	1/33		17,815,000
2014 Election, Series B		11/15/1	8	4.00 -	- 5.759	%	08/01	1/45		15,000,000
Total		11, 10, 1			0170		00,01		\$	73,815,358
Total								:	Ψ	75,015,550
		Beginning						Ending		Due Within
		Balance		Increases	D	ecreases		Balance		One Year
2008 Election, Series A										
Principal	\$	2,408,149	\$	-	\$	625,000	\$	1,783,149		\$ -
Premium		69,804		-		18,117		51,687		-
Accreted Interest		1,968,349		314,019		-		2,282,368		-
2008 Election, Series B										
Principal		10,690,031		-		-		10,690,031		-
Premium		278,829		-		-		278,829		-
Accreted Interest		7,359,707		1,174,802		-	- 8,534,509			-
2015 Refunding Bonds										
Principal		5,910,000		-	60,000		5,850,000			50,000
Discount		(76,784)		-		(779)		(76,005)		(650)
2016 Refunding Bonds										
Principal		17,455,000		-		-		17,455,000		500,000
Premium		1,898,722		-		-		1,898,722		54,389
2014 Election Series B								-		
Principal		15,000,000		-		990,000		14,010,000		505,000
Premium		957,376		-		63,187		894,189		32,232
Total	\$	63,919,183	\$	1,488,821	\$	1,755,525	\$	63,652,479		\$ 1,140,971

Notes to the Financial Statements, Continued June 30, 2020

Year Ended	Accreted							
June 30,	 Principal		Interest		Interest		Total	
2021	\$ 1,055,000	\$	1,528,762	\$	-	\$	2,583,762	
2022	1,150,000		1,474,406		-		2,624,406	
2023	775,000		1,426,794		-		2,201,794	
2024	1,005,000		1,383,494		-		2,388,494	
2025	860,152		1,352,744		819,848		3,032,744	
2026-2030	7,612,997		6,327,418		3,117,003		17,057,418	
2031-2035	17,158,545		3,560,736		2,766,455		23,485,736	
2036-2040	8,119,152		1,768,975		18,155,848		28,043,975	
2041-2045	7,243,797		821,800		14,412,771		22,478,368	
2046-2050	4,181,542		26,300		27,556,831		31,764,673	
2051-2055	 626,995		-		7,348,005		7,975,000	
Total	\$ 49,788,180	\$	19,671,427	\$	74,176,761	\$	143,636,368	

The annual requirements to amortize the bonds outstanding at June 30, 2020 are as follows:

Accreted Interest

Amounts represented in the repayment schedule for accreted interest are reflective of 100% of amounts to be repaid. Amounts represented as accreted interest in the debt summary are reflective of amounts that have accrued as of June 30, 2020.

Accreted interest is the process of systematically increasing the carrying amount of capital appreciation bonds to their estimated value at the maturity date of the bond. The Bond Fund imputes the effective interest rate, using the present value, the face value, and the period of the bond and multiplies the effective interest rate by the book value of the debt at the end of the period.

Premium/Discount

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Bond discount arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and the discount decrease the face value of the bond. The premium and discount are then amortized over the life of the bond using the economic interest method.

Effective interest on general obligation bonds issued at a premium/discount are as follows:

	2008 Election Series A	2008 Election Series B	2015 Refunding	2016 Refunding	2014 Election Series B
Total Interest Payments	\$ 23,929,697	\$ 79,073,622	\$ 3,328,219	\$ 8,717,336	\$ 11,652,125
Bond (Premium)/Discount	(846,769)	(338,737)	80,353	(1,937,882)	(957,376)
Net Interest Payments	23,082,928	78,734,885	3,408,572	6,779,454	10,694,749
PAR Amount of Bonds	21,833,149	12,982,209	6,185,000	17,815,000	15,000,000
Periods	21	38	20	15	26
Effective Interest Rate	5.03%	15.96%	2.76%	2.54%	2.74%

Notes to the Financial Statements, Continued June 30, 2020

J. Pension Plans

1. <u>General Information about the Pension Plans</u>

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension 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 Bond Fund only reports classified salaries; and therefore the provisions of the CalPERS Plan are presented in these note disclosures. Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on their website.

b. Benefits Paid

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plan's provisions and benefits in effect at June 30, 2020 are summarized as follows:

	CalPERS		
	Before	After	
Hire Date	Jan. 1, 2013	Jan. 1, 2013	
Benefit Formula	2% at 55	2% at 62**	
Benefit Vesting Schedule	5 Years	5 Years	
Benefit Payments	Monthly for life	Monthly for life	
Retirement Age	50-62	52-67	
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.5%	1.0 - 2.5%*	
Required Employee Contribution Rates (at June 30, 2020)	7.000%	7.000%	
Required Employer Contribution Rates (at June 30, 2020)	19.721%	19.721%	

*Amounts are limited to 120% of Social Security Wage Base.

**The rate imposed on CalPERS 2% at 62 members is based on the normal cost of benefits.

Notes to the Financial Statements, Continued June 30, 2020

c. Contributions

CalPERS

California Public Employees' Retirement Law §20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2020 (measurement date June 30, 2019), the employee contribution rate was 7.00% and the employer contribution rate was 19.721% of covered payroll.

d. Contributions Recognized

For the fiscal year ended June 30, 2020 (measurement period June 30, 2019), the contributions recognized for the plan were:

Fund Financial Statements						
(Current Financial Resources Measurement Focus)						
	Bond Fund					
	District Share Share					
	CalPERS CalPERS					
Contributions - Employer	\$ 1,862,866 \$ 2,851					
Government-Wide Financial Statements						
(Economic Resources Measurement Focus)						
	Bond Fund					
	District Share Share					
	CalPERS CalPERS					
Contributions - Employer	\$ 1,318,445 \$ 2,018					

Notes to the Financial Statements, Continued June 30, 2020

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019 (measurement date) the District and Bond Fund reported net pension liabilities for its proportionate share of the net pension liability of the plan as follows:

		District		Bond Fund		
		Proportionate		Proportionate		
		Share of the		Share of the		
		Net Pension		Net Pension		
	_	Liability		Liability		
CalPERS	\$	17,832,202	\$	27,291		

The District and Bond Fund's net pension liability for the Plan is measured as the proportionate share of the total net pension liability. The net pension liability of the Plan is measured as of June 30, 2019. The total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to measurement date June 30, 2019 using standard update procedures. The District and Bond Fund's proportion of the net pension liability was based on a projection of the District and Bond Fund's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, as actuarially determined.

The District and Bond Fund's proportionate share of the net pension liability for the Plan as of June 30, 2019 and June 30, 2020 were as follows:

	District's	Bond Fund's		
	Proportionate	Proportionate		
	Share	Share		
Proportion June 30, 2019	0.0637%	0.0001%		
Proportion June 30, 2020	0.0612%	0.0001%		
Change in Proportion	-0.0025%	0.0000%		

a. Pension Expense

				Bond Fund
		District Share		Share of
		of Pension		Pension
		Expense	-	Expense
Change in Net Pension Liability (Asset) \$	5	856,575	\$	1,311
State On Behalf Pension Expense		-		-
Employer Contributions to Pension Expense		1,862,866		2,851
(Increase) Decrease in Deferred Outflows of Resources		321,747		492
Increase (Decrease) in Deferred Inflows of Resources	_	554,232		848
Total Pension Expense \$	5_	3,595,420	\$	5,502

Notes to the Financial Statements, Continued June 30, 2020

b. Deferred Outflows and Inflows of Resources

At June 30, 2020, The District and Bond Fund reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

		Deferred Outflows of Resources		
		District Bond Fun		
	-	Share		Share
Pension contributions subsequent ot measurement date	\$	1,862,866	\$	2,851
Differences between actual and expected experience		1,585,108		2,426
Changes in assumptions		1,401,888		2,146
Changes in employer's proportionate share	_	101,084		155
Total Deferred Outflows of Resources	\$	4,950,946	\$	7,578
	-			
	_	Deferred Inflo	ows	of Resources
		District		Bond Fund
	_	Share		Share
	_			
Changes in employer's proportionate share	\$	(909,855)	\$	(1,392)
Net difference between projected and actual earnings	_	(192,525)		(295)
Total Deferred Inflows of Resources	\$	(1,102,380)	\$	(1,687)

Pension contributions made subsequent to the measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2020. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five to seven year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

		District Share		В	ond Fund Share	
		-	Net Effect on			Net Effect on
Year Ended	Deferred	Deferred	Pension	Deferred	Deferred	Pension
June 30,	Outflows	Inflows	Expense	Outflows	Inflows	Expense
2021 \$	3,115,060 \$	(110,751) \$	3,004,309 \$	4,767 \$	(169) \$	4,598
2022	1,200,293	(602,644)	597,649	1,837	(922)	915
2023	464,421	(303,557)	160,864	711	(465)	246
2024	171,172	(85,428)	85,744	263	(131)	132
Total \$	4,950,946 \$	(1,102,380) \$	3,848,566 \$	7,578 \$	(1,687) \$	5,891

Notes to the Financial Statements, Continued June 30, 2020

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2020 were based on actuarial valuations determined using the following actuarial assumptions:

	CalPERS
Fiscal Year	June 30, 2020
Measurement Date	June 30, 2019
Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Wage Growth	(1)
Investment Rate of Return	7.15%
Post Retirement Benefit Increase	(2)
Mortality	(3)

- (1) Wage growth is a component of inflation for CalPERS assumptions.
- (2) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.
- (3) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Notes to the Financial Statements, Continued June 30, 2020

d. Discount Rate

The discount rate used to measure the total pension liability was 7.15% for CalPERS. The projection of cash flows used to determine the discount rates assumed the contributions from the plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District and Bond Fund bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate, and the use of the Discount bond rate calculations is not necessary for the plan. The stress test results are presented in detailed reports that can be obtained from CalPERS website.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. CalPERS conducts new ALM's every 4 years.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

Notes to the Financial Statements, Continued June 30, 2020

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalPERS

	Assumed	Real Return	Real Return
	Asset	Years	Years
Asset Class*	Allocation	1-10**	11+***
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

*In the basic financial statements, fixed income is included in global debt securities; liquidity is included in short term investments; inflation assets are included in both global equity securities and global debt securities.

**An expected inflation of 2.00% is used for this period.

***An expected inflation of 2.92% is used for this period.

e. <u>Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>

The following represents the District's and Bond Fund's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's and Bond Fund's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	District Share of CalPERS Net Pension Liability	Bond Fund Share of CalPERS Net Pension Liability
1% Decrease	\$ 6.15%	6.15%
Net Pension Liability	24,715,701 \$	37,826
Current Discount Rate	\$ 7.15%	7.15%
Net Pension Liability	17,832,202 \$	27,291
1% Increase	\$ 8.15%	8.15%
Net Pension Liability	10,554,127 \$	16,152

Notes to the Financial Statements, Continued June 30, 2020

3. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalPERS

	District Share of Net Pension Liability Increase (Decrease)			Bond Fund Share of Net Pension Liability Increase (Decrease)			
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	
Balance at June 30, 2019							
(Previously Reported) \$	58,229,383 \$	41,253,756 \$	16,975,627 \$	89,116 \$	63,136 \$	25,980	
Changes for the year:							
Change in prop. share	(2,269,105)	(1,607,592)	(661,513)	(3,473)	(2,460)	(1,013)	
Service cost	1,362,488	-	1,362,488	2,085	-	2,085	
Interest	4,015,968	-	4,015,968	6,146	-	6,146	
Difference between expected and actual							
experience	855,867	-	855,867	1,310	-	1,310	
Change in assumptions	-	-	-	-	-	-	
Contributions:							
Employer	-	1,546,614	(1,546,614)	-	2,367	(2,367)	
Employee	-	620,469	(620,469)	-	950	(950)	
Plan to plan res. movement	-	186	(186)	-	-	-	
Net Investment income	-	2,577,118	(2,577,118)	-	3,944	(3,944)	
Benefit payments, including refunds of employee							
contributions	(2,660,016)	(2,660,016)	-	(4,071)	(4,071)	-	
Administrative expenses	-	(28,243)	28,243	-	(43)	43	
Other expenses		91	(91)		(1)	1	
Net changes	1,305,202	448,627	856,575	1,997	686	1,311	
Balance at June 30, 2020 \$	59,534,585 \$	41,702,383 \$	17,832,202 \$	91,113 \$	63,822 \$	27,291	

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports available on their website.

Notes to the Financial Statements, Continued June 30, 2020

K. Postemployment Benefits Other than Pension Benefits (OPEB)

1. Plan Description

The District's defined benefit OPEB plan, Lakeside Union School District Retiree Healthcare Plan (the Plan) provides OPEB for retirees that meet eligibility requirements until age 65. Retirees in the Plan are eligible for the same medical plans as active employees. The Plan is a single-employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lie with the District's board of directors.

Certificated Employees

The District offers retiree medical including prescription drug benefits to eligible retirees and their eligible dependents to the retiree's attainment of age 65. Eligibility for retiree medical benefits requires retirement under CalSTRS on or after age 55 with at least 15 years of District eligible service.

The District's contribution for eligible employees who retired before January 1, 2018 is an amount equal to the premium for retiree only subject to a maximum, which is equivalent to the cost of the employee only health coverage under the most expensive HMO health plan offered by the District annually. The District's contribution for eligible employees who retire on or after January 1, 2018 is an amount equal to the premium for retiree only subject to a maximum, which is equivalent to the cost of the employee only health coverage under the UHC Network 1 health plan offered by the District annually. The District does not provide any financial contribution for coverage beyond age 65. Retirees can elect dependent medical and dental coverage on a self-paid basis. Spouse coverage ceases upon the death of the retiree. The District does not provide any financial contribution for coverage beyond age 65. Retirees can elect dependent medical coverage and additional dental coverage on a self-paid basis. Spouse coverage ceases upon the death of the retiree.

The Bond Fund does not have any certificated employees paid by the fund.

Classified Employees

The District offers retiree medical including prescription drug benefits to eligible retirees to the retirees' attainment of age 65. For employees hired before September 11, 2014, eligibility for retiree medical requires retirement under CalPERS on or after age 55 with at least 10 years of District eligible service. For employees hired on or after September 11, 2014, eligibility for retiree medical benefits requires retirement under CalPERS on or after age 55 with at least 15 years of District eligible service.

The District's contribution for eligible employees who retire on or before December 31, 2019 is an amount equal to the retiree only premium up to the most expensive HMO that is available to bargaining unit members. The District's contribution for eligible employees who retire on or after January 1, 2020 is an amount equal to the premium for retiree only subject to a maximum, which is \$7,740. The District does not provide any financial contribution for coverage beyond age 65. Retirees can elect dependent medical and dental coverage on a self-paid basis, except for four classified retirees who are grandfathered in for District paid dental coverage. Spouse coverage ceases upon death of the retiree.

The Bond Fund pays for a portion of one classified employees salary.

Notes to the Financial Statements, Continued June 30, 2020

Management Employees

The District offers retiree medical including prescription drug benefits to eligible retirees and their eligible dependents to the retirees' attainment of age 65. There are some management employees with lifetime medical coverage and/or some life insurance coverage. Eligibility for retiree medical benefits requires retirement under CalSTRS or CalPERS at minimum age of 55 with at least 10 years of District eligible service.

The District's contribution is 100% of the retiree-only medical premium. The District does not provide any financial contribution for coverage beyond age 65 for retirees without lifetime coverage. Retirees can elect dependent medical and dental coverage on a self-paid basis, except for three management retirees who are grandfathered in for District-paid dental coverage. Spouse coverage ceases upon the death of the retiree.

The Bond Fund does not pay salaries for any management employees.

Premium Rates

The District participates in the Southern California Schools VEBA. The VEBA is considered a communityrated plan. Premium rates may vary by plans selected, coverage tier and Medicare eligibility. In general, the District currently offers the Kaiser and United Healthcare (UHC) HMO Plans. The District also offers two dental plans through Delta Dental, including a PPO and an HMO plan.

The premiums billed for retiree medical coverage under age 65 are the same as those for COBRA medical coverage without the 2% administration fee. Thus, the District is providing a "rate subsidy" to the retirees based on the blended rate. GASB requires that when an employer provides benefits to both active employees and retirees through the same plan, the benefits to retirees should be segregated and measured independently. This requires valuing any "rate subsidy" as an additional financial obligation to the District. The following table summarizes the current monthly funding rates for health coverages that are applicable to the District's retired employees. The medical premiums are monthly rates, and the dental premiums are tenthly rates. The rates are effective January 1, 2020 through December 31, 2020.

	Kaiser HMO	UHC Network 1 HMO	UHC Network 2 HMO	UHC Alliance HMO	UHC Harmony 10\$	Dental PPO
Retiree Only (Under 65) Retiree Plus Spouse	\$ 633.00 \$ 1,249.00	\$ 720.00 \$ 1,422.00	\$ 935.00 \$ 1,853.00	\$ 758.00 \$ 1,428.00	\$ 678.00 \$ 1,337.00	\$ 37.34 \$ 69.67
Retiree Only (65+ with Medicare)	\$ 273.00	\$ 466.00	\$ 545.00	N/A	\$ 1,877.00	\$ 37.34

Notes to the Financial Statements, Continued June 30, 2020

Employees Covered by Benefit Terms

At measurement date, June 30, 2020, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	84
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	488
Total	572

Contributions

The District makes contributions to the Plan on a pay-as-you-go basis at 100% of the premium for certificated employees and classified employees to maximum amounts as noted above plus an amount the District determines to contribute to the CERBT Trust. For the fiscal year ended June 30, 2020 the District made 100% of premium payments.

2. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Fiscal Year	July 1 st to June 30 th
Valuation Date	December 31, 2019
Measurement Date	June 30, 2020
Funding Policy	The District does not currently have a pre-funding policy or practice for additional prefunding but also does not reimburse for its current retiree payments from the Trust. The projection of cash flows used to determine the discount rate assumed that no future pre-funding contributions are made to the Trust. The District is currently paying premiums on a pay-as-you-go basis.
Asset Return:	7% per annum; assumes the District invests in the CERBT asset allocation Strategy 1 with a margin for adverse deviation.
Discount Rate	2.45% per annum. The discount rate is a blended rate between the rate of return at 7.0% and 2.45%, the resulting rate using the average of 3-20 year municipal bond rate indices: S%P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.
Inflation	2.75% per annum

Notes to the Financial Statements, Continued June 30, 2020

Salary Increases	3.00% per annum, in aggregate
Pre-retirement Turnover	According to the termination rates under the 2017 experience studies for the CalPERS and CalSTRS pension plans.
Mortality Rates	Based on SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2019 for CalPERS employees and the SOA Pub-2010 Teachers Headcount Weighted Mortality Table fully generational using Scale MP-2019 for CalSTRS employees.
Retirement Rates	Based upon the following table:

	Percent Retiring*		
Age	Classic	PEPRA	
55	25.0%	20.0%	
56	10.0%	7.5%	
57	10.0%	10.0%	
58	10.0%	10.0%	
59	15.0%	15.0%	
60	15.0%	15.0%	
61	20.0%	15.0%	
62	35.0%	25.0%	
63	35.0%	25.0%	
64	35.0%	25.0%	
65	45.0%	35.0%	
66	35.0%	30.0%	
67	30.0%	30.0%	
68	30.0%	30.0%	
69	30.0%	30.0%	
70	100.0%	100.0%	

*Of those having met eligibility to receive District paid OPEB benefits. The percentage refers to the probability that an active employee who has reached the stated age will retire within the following year.

Participation Rates 95% of active employees meeting eligibility requirements are assumed to elect retiree health coverage at retirement. Future retirees are assumed to elect medical and dental plan based on current retirees.

Spousal Coverage: Since the retiree pays 100% of the cost for spouse coverage, spouse coverage is not explicitly valued. For the implicit subsidy estimate, 20% of future retirees electing coverage are assumed to elect coverage for their spouse.

Notes to the Financial Statements, Continued June 30, 2020

Claim Cost Development The valuation claim costs are based on the premiums paid for medical, dental and vision insurance coverage. The District participates in community-rated plans for their medical insurance, a community rated plan. The valuation includes an estimate of the impact of including the implied rate subsidy for the pooling of the active and non-Medicare retirees under the medical plans. Since no claims or demographic information was provided by the VEBA either specific to the District or for the entire pool, age factors for similarly situated California health plans were used to adjust the medical premium rates to determine expected retiree costs.

				UHC			
	ŀ	Kaiser	Ne	twork 1			
Age]	HMO	HMO				
50 - 54	\$	8,280	\$	9,418			
55 - 59	\$	9,875	\$	11,232			
60 - 64	\$	11,090	\$	12,614			

Medical Trend Rates

Medical costs are adjusted in future years by following trends based on a combination of the 2017 CalPERS experience study, national trend surveys, and professional judgment:

Year	Medical Trend Rate	Year	Dental Trend Rate
2020	6.50%	2019+	4.00%
2021	6.25%		
2022	6.00%		
2023	5.75%		
2024	5.50%		
2025	5.25%		
2026	5.00%		
2027	4.75%		
2028	4.50%		
2029+	4.50%		

Notes to the Financial Statements, Continued June 30, 2020

Actuarial Cost Method

The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the cost is based on the projected benefit expected to be paid at retirement.

The EAN normal cost equals the level annual amount of contribution from the employee's date of hire (entry date) to their retirement date that is sufficient to fund the projected benefit. As required by GASB 75, the normal cost is calculated to remain level as a percentage of pay. The EAN actuarial accrued liability equals the present value of all future benefits for retired and current employees and their beneficiaries less the portion expected to be funded by future normal costs.

Actuarial Value of Assets

Assets of the Plan are valued on the market value basis

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB Plan's target asset allocation as of June 30, 2020 are summarized in the following Table:

		Long Term Expected
	Target	Real Rate
Asset Class	Allocation	of Return
Global Equity	59.00%	5.50%
Global Debt Securities	25.00%	2.35%
Inflation Assets	5.00%	1.50%
Commodities	3.00%	1.75%
REITs	8.00%	3.65%
Total	100.00%	

Long-term expected rate of return is 7.00%.

Concentrations

The Plan holds investments explicitly in the CERBT Strategy 1 portfolio which represents an amount greater than 5% of the Plan's fiduciary net position.

Notes to the Financial Statements, Continued June 30, 2020

3. Total OPEB Liability of the Plan

The District's total OPEB liability was measured as of June 30, 2020, and was determined by an actuarial valuation as of December 31, 2019.

Changes in the Net OPEB Liability

	District S	hare of Net OPE	B Liability	Bond Fund Share of Net OPEB Liability						
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)				
Balance at June 30, 2019	\$14,831,525	\$ 635,165	\$14,196,360	\$ 6,872	\$ 294	\$ 6,578				
Changes for the year:										
Service cost	988,909	-	988,909	458	-	458				
Interest	484,645	-	484,645	225	-	225				
Changes in benefit terms	(97,284)	-	(97,284)	(45)	-	(45)				
Differences between expected and actual experience	1,014,721	-	1,014,721	470	-	470				
Changes in assumptions	685,182	-	685,182	317	-	317				
Contributions - Employer	-	869,731	(869,731)	-	403	(403)				
Net investment income	-	22,702	(22,702)	-	11	(11)				
Benefit payments	(869,731)	(869,731)	-	(403)	(403)	-				
Administrative expenses		(547)	547		-					
Net Changes	2,206,442	22,155	2,184,287	1,022	10	1,012				
Balance at June 30, 2020	\$17,037,967	\$ 657,320	\$16,380,647	\$ 7,894	\$ 304	\$ 7,590				

Sensitivity of the total OPEB liability to changes in the Discount Rate

The following presents the total OPEB liability of the District and Bond Fund, as well as what the District and Bond Funds's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
Net OPEB Liability - District Share	\$17,662,742	\$16,380,647	\$15,176,093
Net OPEB Liability - Bond Fund Share	\$ 8,184	\$ 7,590	\$ 7,032

Notes to the Financial Statements, Continued June 30, 2020

Sensitivity of the total OPEB liability to changes in the health care cost trend rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	Medical Cost										
	1% Decrease	Trends Rate	1% Increase								
	5.50%	6.50%	7.50%								
	Decreasing to 3.50%	Decreasing to 4.50%	Decreasing to 5.50%								
Net OPEB Liability - District Share	\$ 14,555,764	\$ 16,380,647	\$ 18,543,033								
Net OPEB Liability - Bond Fund Share	\$ 6,744	\$ 7,590	\$ 8,592								

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$1,660,348. The Bond Fund's share of the OPEB expense for the year ended June 30, 2020 was \$769. At June 30, 2020 the District and Bond Fund reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Di	strict Share	Bond Fu	und Share
	Deferred	Deferred	Deferred	Deferred
	Outflows o	f Inflows of	Outflows of	Inflows of
	Resources	Resources	Resources	Resources
Differences between expected and actual experience	\$ 901,97	/4 \$ -	\$ 418	\$-
Changes of assumptions	863,62	20 (56,254)	400	(26)
Differences between projected and actual earnings	19,23		9	
Total	\$ 1,784,82	\$ (56,254)	\$ 827	\$ (26)

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

			Dist	trict Share			Bond Fund Share							
	Γ	Deferred	D	Deferred Net Effect on Deferred					Def	erred	Net E	ffect on		
Year Ended	Ou	utflows of	Inflows of		OPEB		Outf	lows of	Inflo	ows of	O	PEB		
June 30,	R	esources	R	Resources		Expense R		Resources		Resources		oense		
2021	\$	244,754	\$	(14,064)	\$	230,690	\$	113	\$	(7)	\$	106		
2022		244,754		(14,064)		230,690		113		(7)		106		
2023		244,752		(14,064)		230,688		113		(6)		107		
2024		244,140		(14,062)		230,078	113			(6)		107		
2025		239,791		-		239,791	111		-			111		
Thereafter		566,635		-		566,635		264		-		264		
Total	\$	1,784,826	\$	\$ (56,254)		1,728,572	\$	\$ 827		(26)	\$	801		

Notes to the Financial Statements, Continued June 30, 2020

L. Commitments and Contingencies

1. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Bond Fund as of June 30, 2020.

2. Construction Commitments

As of June 30, 2020, the Bond Fund had the following with respect to construction commitments:

		*Expected Date of Final
Construction in Process:	Commitment	Completion
745 - DW Video Surveillance	\$ 19,378	January 2021
746 - Lakeside Farms Modernization	268,369	February 2022
747 - Lakeside Farms Parking Lot	79,285	February 2021
748 - Lindo Park MPR	324,109	February 2022
749 - TDS Gym Modernization	1,967,378	January 2022
750 - Central Kitchen Remodel	583,240	October 2020
753 - District Wide Parking Lots	1,155,634	October 2020
754 - TDS MPR Modernization	150,911	September 2021

* Expected date of final completion subject to change

Notes to the Financial Statements, Continued June 30, 2020

M. Upcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issues pronouncements and additional guidance for governmental agencies to establish consistent accounting across all governments in the United States. The following table represents items that have been issued by GASB that will become effective in future periods:

Description	Date Issued	Fiscal Year Effective
GASB Statement 84, Fiduciary Activities	01/2017	2020-21
GASB Statement 87, Leases	06/2017	2021-22
GASB Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period	06/2018	2021-22
GASB Statement 90, Majority Equity Interest – an amendment of GASB Statements 14 and 61	08/2018	2020-21
GASB Statement 91, Conduit Debt Obligations	05/2019	2022-23
GASB Statement 92, Omnibus 2020	01/2020	2021-22
GASB Statement 93, Replacement of Interbank Offered Rates	03/2020	2020-21
GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements	03/2020	2022-23
GASB Statement 96, Subscription-Based Information Technology Arrangements	05/2020	2022-23
GASB Statement 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements 14, 84 and supersession of GASB Statement 32	06/2020	2021-22
GASB Implementation Guide No. 2019-1, Implementation Guidance Update – 2019	04/2019	2020-21
GASB Implementation Guide No. 2019-2, Fiduciary Activities	06/2019	2020-21
GASB Implementation Guide No. 2019-3, Leases	08/2019	2021-22
GASB Implementation Guide No. 2020-1, Implementation Guidance Update – 2020	04/2020	2021-22

The effects of the upcoming guidance and pronouncements on the Bond Fund's financial statements has not yet been determined.

Required Supplementary Information

Schedule of the Bond Fund's Proportionate Share of the Net Pension Liability – CalPERS Last Ten Fiscal Years*

										Fisca	l Yea	r					
	2	2020		2019		2018		2017		2016		2015	2014	2013	20	012	2011
Bond Fund's proportion of the net pension liability (asset)	0.0	001%	0.0	0001%	0.	0001%	0	0.0002%	C	0.0009%	(0.0012%	N/A	N/A	N	/A	N/A
Bond Fund's proportionate share of the net pension liability (asset)	\$	7,590	\$	6,578	\$	8,833	\$	47,275	\$	137,040	\$	136,212	N/A	N/A	N	/A	N/A
Bond Fund's covered payroll**	\$	30,378	\$	5,145	\$	4,702	\$	28,986	\$	103,390	\$	126,961	N/A	N/A	Ν	/A	N/A
Bond Fund's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	24.	.99%	12	7.86%	18	37.86%	1	63.10%	1	.32.55%	1	07.29%	N/A	N/A	N	/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.	.05%	70	0.85%	7	1.87%	,	73.90%		79.43%		83.38%	N/A	N/A	N	/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

Schedule of the Bond Fund's Contributions - CalPERS Last Ten Fiscal Years*

	Fiscal Year															
		2020		2019		2018	2017		2016		2015		2014	2013	2012	2011
Contractually required contribution	\$	2,851	\$	5,487	\$	799	\$	653	\$	3,434	\$	12,170	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution		(2,851)		(5,487)		(799)		(653)		(3,434)		(12,170)	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-	\$		N/A	N/A	N/A	N/A
Bond Fund's covered payroll**	\$	14,456	\$	30,378	\$	5,145	\$	4,702	\$	28,986	\$	103,390	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	19	9.721%	18	8.062%	1:	5.531%	1	3.888%	1	1.847%	1	1.771%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

Schedule of Changes in the Bond Fund's Net OPEB Liability and Related Ratios – LUSD Retiree Health Benefit Plan Last Ten Fiscal Years*

								г.	137				
		2020		2019		2018	2017	2016	<u>l Year</u> 2015	2014	2013	2012	2011
Total OPEB liability:		2020		2017		2010	2017	2010	2015	2014	2015	2012	2011
Service cost	\$	458	\$	433	\$	419	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest		225		270		223	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of benefit terms		(45)		-		-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Differences between expected							N/A	N/A	N/A	N/A	N/A	N/A	N/A
and actual experience		470		(99)		-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions		317		132		(46)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments		(403)		(397)		(384)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	-	1,022		339		212	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning		6,872		6,533		6,321	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	\$	7,894	\$	6,872	\$	6,533	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position:													
Contributions - employer	\$	403	\$	443	\$	616	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net investment income	φ	403	φ	16	φ	-	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A
Benefit payments		(403)		(397)		(384)	N/A N/A	N/A	N/A	N/A	N/A	N/A N/A	N/A
Administrative expenses		(403)		-		-	N/A N/A	N/A	N/A	N/A	N/A	N/A N/A	N/A
Net change in plan fiduciary net position		10		62		232	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A
Plan fiduciary net position - beginning		294		232		-	N/A N/A	N/A	N/A	N/A	N/A	N/A N/A	N/A
Plan fiduciary net position - ending	\$	304	\$	232	\$	232	N/A N/A	N/A	N/A	N/A	N/A	N/A N/A	N/A
r an nuclary net position - ending	¢	304	э	294	•	232	IN/A	IN/A	IN/A	IN/A	IN/A	N/A	IN/A
Net OPEB liability	\$	7,590	\$	6,578	\$	6,301	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	\$	14,456	\$	30,378	\$	5,145	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as a percentage of covered payroll		52.50%		21.65%		122.48%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Schedule of Investment Returns – LUSD Retiree Health Benefit Plan Last Ten Fiscal Years*

Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2020	6.5%
2019	7.3%
2018	7.2%
2017	10.0%
2016	1.6%
2015	N/A
2014	N/A
2013	N/A
2012	N/A
2011	N/A

*This schedule is presented to illustrate the requirement to show information for ten years; however, until a full tenyear trend is compiled, OPEB plans should present for those years for which information is available.

N/A – The money-weighted rate of return, net of investment expenses, is not available for these periods.

Notes to Required Supplementary Information For the Year Ended June 30, 2020

Schedule of Bond Fund's Proportionate Share - CalPERS

- 1. Benefit Changes: There were no changes to benefits in 2015, 2016, 2017, 2018, 2019 and 2020.
- 2. Changes in Assumptions. There were no changes in assumptions in 2015, 2017, and 2020. In 2016 the discount rate was changed from 7.50% to 7.65%. In 2018 the discount rate was changed from 7.65% to 7.15%. In 2019, demographic assumptions and inflation rate were changed in accordance to the CalPERS experience study and review of actuarial assumptions published December 2017. There were no changes to the discount rate in this period.

Schedule of Bond Fund's Contributions – CalPERS

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016 and 2017 and rolling forward the total pension liabilities to June 30, 2014, 2015, 2016, 2017 and 2018 (measurement dates). The financial reporting actuarial valuation as of June 30, 2014, 2015, 2016, 2017 and 2018 (measurement dates) used the following actuarial methods and assumptions, applied to all periods included in the measurement:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	
Measurement Date	06/30/14	06/30/15	06/30/16	
Valuation Date	06/30/13	06/30/14	06/30/15	
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11	
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	
Investment Rate of Return	7.50%	7.65%	7.65%	
Consumer Price Inflation	2.75%	2.75%	2.75%	
Wage Growth (Average)	3.00%	3.00%	3.00%	
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	
Reporting Period	June 30, 2018	June 30, 2019	June 30, 2020	
Measurement Date	06/30/17	06/30/18	06/30/19	
Valuation Date	06/30/16	06/30/17	06/30/18	
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/15	07/01/97 - 06/30/15	
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	
Investment Rate of Return	7.15%	7.50%	7.50%	
Consumer Price Inflation	2.75%	2.50%	2.50%	
Wage Growth (Average)	3.00%	3.00%	3.00%	
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the December 2017 experience study report (based on demographic data from 1997 to 2015) available on the CalPERS website.

Notes to Required Supplementary Information, Continued For the Year Ended June 30, 2020

Schedule of Changes in the Bond Fund's Total OPEB Liability and Related Ratios

- 1) Benefit Changes: There were no changes to benefit terms for the 2018 or 2019 fiscal years. During the 2020 fiscal year benefits were changed based on updated bargaining agreements.
- 2) Changes in Assumptions: In 2019 the discount rate changed from 3.35% to 3.22%. In 2020 the discount rate changed from 3.22% to 2.45%. There have been no additional changes in assumptions.
- 3) The following are the discount rates used for each period:

_

Year	Discount Rate
2018	3.35%
2019	3.22%
2020	2.45%

Supplementary Information

Lakeside Union School Bond Fund Proposition V & Measure L Building Fund

General Obligation Bonds Project List Year Ended June 30, 2020

Bond proceeds are required to be expended to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve the facilities of the Lakeside Union School District. The Bond Fund expended on the following projects during the 2019-20 fiscal year:

Project Description	School Site	2019-20 Expenditures	
Monitor Replacement and AppleTV Installation	District Wide	\$ (47,518)	
Bond Management & Administrative Costs	District Wide	147,521	
Fire Alarm Replacement	Eucalyptus Hills & Winter Gardens	277,182	
Shade Structures	Eucalyptus Hills & Winter Gardens	651,200	
Roof Replacement	Lakeside Middle School	248,234	
Flooring Replacement	Lakeside Farms	458,406	
HVAC Replacement	Lindo Park	148,754	
Walkway Maintenance	Lemon Crest	74,500	
Security Camera Installation	District Wide	295,999	
Modernization Project	Lakeside Farms	19,316	
Improve Existing MPR	Lindo Park	12,391	
Gym Modernization	Tierra Del Sol Middle	201,468	
Renovation	Central Kitchen	216,191	
Vacant Lot Improvements	Lakeside Farms	69,880	
Parking Lot Improvements	District Wide	194,537	
То	otal Bond Fund Expenditures	\$ 2,968,061	

Other Independent Auditors' Reports

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Citizens' Oversight Committee Lakeside Union School District Proposition V & Measure L Building Fund (21-39) Lakeside, 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 Lakeside Union School Bond Fund Proposition V & Measure L Building Fund (Bond Fund), which comprise the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Lakeside Union School Bond Fund Proposition V & Measure L Building Fund's basic financial statements, and have issued our report thereon dated March 10, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lakeside Union School Bond Fund Proposition V & Measure L Building Fund'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lakeside Union School Bond Fund Proposition V & Measure L Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of Lakeside Union School Bond Fund Proposition V & Measure L Building Fund'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 detected.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lakeside Union School Bond Fund Proposition V & Measure L Building Fund'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*.

218 West Douglas Avenue, El Cajon, CA 92020 Phone: 619-447-6700 | Fax: 619-447-6707 | whllp.com

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 Bond Fund'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 Bond Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co LLP

El Cajon, California March 10, 2021



Independent Auditor's Report on Performance

To the Citizens' Oversight Committee Lakeside Union School District Proposition V & Measure L Building Fund (21-39) Lakeside, California

We were engaged to conduct a performance audit of the Lakeside Union School District Proposition V and Measure L Building Fund (21-39), herein after referred to as the Bond Fund, for the year ended June 30, 2020.

Management's Responsibility for Performance Compliance

Our audit was limited to the objectives listed with the report which includes the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

Auditor's Responsibility

Our responsibility is to express an opinion on performance based on our audit. We conducted this performance audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Appendix A of the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives.

In planning and performing our performance audit, we obtained an understanding of the District's internal controls over the Bond Fund and related construction projects in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, but not for the purpose of expressing an opinion on the effectiveness of the Bond Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bond Fund's internal control.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our findings and conclusions based upon the audit objectives.

Objectives, Scope, & Methodology of the Audit

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements set forth in Proposition V and Measure L as approved by registered voters for the fiscal year ended June 30, 2020. The objective of the audit of compliance applicable to the Bond Fund is to determine with reasonable assurance that:

- The proceeds from the sale of Proposition V and Measure L General Obligation Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
- The Governing Board of the Lakeside Union School District (District), in establishing approved projects set forth in the ballot measure to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve facilities of the District as noted in the bond project list.

In performing our audit of compliance, we performed procedures including but not limited to those listed as follows:

Internal Control Evaluation

Procedure Performed

Inquiries were made of management regarding internal controls to:

- Prevent fraud, waste, or abuse regarding project resources
- Prevent material misstatement in the project funds
- Ensure all expenditures are properly allocated
- Ensure adequate separation of duties exists in the accounting of project funds. All purchase requisitions are reviewed for proper supporting documentation. The Project Manager or appropriate District employee submits back up information to the business office to initiate a purchase requisition. The Project Manager, Superintendent, and Business Manager verifies that the requested purchase is an allowable project cost in accordance with the grant agreement.

Results of Procedure Performed

The results of our audit determined the internal control procedures as designed are sufficient to meet the financial and compliance objectives required by generally accepted accounting principles and applicable laws and regulations.

Procedure Performed

Tests of controls were performed based on identified controls from procedures above, utilizing samples of expenditures with a sample size sufficient for a high level of assurance, to determine if internal controls as designed are properly implemented and in place over the Bond Fund expenditures.

Results of Procedure Performed

The results of our audit determined that the internal controls as designed were properly implemented during the 2019-20 fiscal year.

Tests of Expenditures

Procedures Performed

We tested expenditures to determine whether Proposition V and Measure L proceeds were spent solely on voter and Board approved school facilities projects as set forth in the bond Projects List and language of the Proposition V and Measure L ballot measure language. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to be in compliance with the terms of the Proposition V and Measure L ballot measure as well as applicable state laws and regulations.

Tests of Contracts and Bid Procedures

Procedures Performed

We tested expenditures under Proposition V and Measure L to determine if the expenditure was part of a valid contract, that the contract was properly approved by the District's Governing Board, and that the contract was established in compliance with Public Contract Code provisions, including bid procedures. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to have valid contracts which were issued through proper approval of the District's Governing Board in compliance with Public Contract Code, including bid procedures.

Facilities Site Review

Procedures Performed

We reviewed the Independent Citizens' Oversight Committee minutes and agendas along with other pertinent information on Proposition V and Measure L designated projects to determine whether the funds expended for the year ended June 30, 2020 were for valid facilities acquisition and construction purposes as stated in the Bond Project List. Additionally, we reviewed photographs of significant bond projects to determine projects were being completed as identified in the Bond Project List.

Results of Procedures Performed

Based on review of the minutes and agenda of the Independent Citizens' Oversight Committee, expenditure documentation, review of project photographs, and other pertinent information provided, it appears the construction work performed was consistent with the Bond Project List as well as the allowable projects as identified in Proposition V and Measure L ballot measures.

Citizens' Oversight Committee

Procedures Performed

We reviewed the minutes of the Citizens' Oversight Committee meetings to verify compliance with Education Code Section 15278 which requires the Citizens' Oversight Committee to:

- Actively review and report on the proper expenditure of taxpayers' money for school construction.
- Advise the public as to whether the District is in compliance with paragraph (3) of subdivision (b0 of Section 1 of Article XIII A of the California Constitution.
- Ensure that bond revenues are expended only for purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Ensure that no funds are used for any teacher or administrative salaries or other school operating expenses.

Additionally, Education Code Section 15278 authorizes the Citizens' Oversight Committee to:

- Receive and review copies of the annual, independent performance audit.
- Inspect school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements described in paragraph (3) of subdivision (b0 of Section 1 of Article XIII A of the California Constitution.
- Receive and review copies of any deferred maintenance proposals or plans developed by the District.
- Review efforts by the District to maximize bond revenues by implementing cost saving measures.

Results of Procedures Performed

In our review of the minutes of the Citizens' Oversight Committee we determined that, during the fiscal year ended June 30, 2020 the Committee fulfilled all required responsibilities identified in Education Code Section 15278 and additionally performed other authorized activities as identified in Education Code Section 15278.

Procedure Performed

We reviewed composition of the Citizens' Oversight Committee to verify compliance with Education Code Section 15282 which requires the following:

- The Citizen's Oversight Committee shall consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms.
- One member shall be active in a business organization representing the business community located within the school district boundaries.
- One member shall be active in a senior citizens' organization.
- One member shall be active in a bona fide taxpayers' organization.
- One member shall be the parent or guardian of a child enrolled in the school district.
- One member shall be both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization.
- An employee or official of the school district shall not be appointed to the citizens' oversight committee.
- A vendor, contractor, or consultant of the school district shall not be appointed to the citizens' oversight committee.

Results of Procedures Performed

In our review of the Citizens' Oversight Committee composition for the fiscal year ended June 30, 2020 we determined that the Committee was in compliance with Education Code Section 15282.

Opinion on Performance

The results of our tests indicated that the District has complied with the requirements set forth in Proposition V, approved by voters on November 4, 2008, and Measure L, approved by voters on November 4, 2014, in accordance with Proposition 39 as outlined in Article XIIIA, Section 1(b)(3)(c) of the California Constitution.

Purpose of the Report

This report is intended solely for the information and use of the District's Governing Board, the Proposition V and Measure L Citizens' Oversight Committee, management, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Hadley King & Co LeP El Cajon, California

El Cajon, California March 10, 2021 Auditor's Results, Findings & Recommendations

Schedule of Auditor's Results Year Ended June 30, 2020

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified			
Internal control over financial reporting:				
One or more material weakness(es) identified?	Yes	X No		
One or more significant deficiencies identified that are				
not considered material weakness(es)?	Yes	X No		
Noncompliance material to financial statements noted?	Yes	X No		
PERFORMANCE AUDIT				
Any audit findings disclosed that are required to be reported				
in accordance with 2019-20 Guide for Annual Audits				
of California K-12 Local Education Agencies or				
Proposition 39?	Yes	X No		

Lakeside Union School Bond Fund Proposition V & Measure L Building Fund

Schedule of Findings and Questioned Costs Year Ended June 30, 2020

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements or performance audit that are required to be reported in accordance with *Government Auditing Standards*, or *Appendix A of the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

A. Financial Statement Findings

None

B. Performance Audit Findings

None

Lakeside Union School Bond Fund Proposition V & Measure L Building Fund (21-39)

Schedule of Prior Year Audit Findings Year Ended June 30, 2020

		Explanation if Not
Finding/Recommendation	Status	Implemented

There were no audit findings reported in the prior year audit.

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 4/15/21

Agenda Item:

Board Policy and Administrative Regulation 4030: Nondiscrimination in Employment

Background (Describe purpose/rationale of the agenda item):

Adoption: Regulation updated to reflect **NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026)** which require that allegations of sexual harassment that meet the federal definition be investigated through Title IX complaint procedures, as described in AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures, rather than the complaint procedures detailed in this regulation.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

- □ Informational
- Discussion

□ Approval

⊠ Adoption

Denial

- □ Ratification
- **Review**Click here to enter text.
- **Explanation:** Click here to enter text.

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Lisa DeRosier, Executive Assistant

Dr. Andy Johnsen, Superintendent

Reviewed by Cabinet Member:

All Personnel

NONDISCRIMINATION IN EMPLOYMENT

The Governing Board is determined to provide a safe, positive environment where all district employees are assured of full and equal access and opportunities protection from harassment and intimidation, and freedom from any fear of reprisal or retribution for asserting their employment rights in accordance with law. For purposes of this policy. Employees include applicants, interns, volunteers, and persons who contracted with the district to provide services, as applicable.

(cf. 1240 – Volunteer Assistance) (cf. 3312 – Contracts) (cf. 3600 – Consultants) (cf. 4111/4211/4311 – Recruitment and Selection)

No district employee shall be discriminated against or harassed by any coworker, supervisor, manager, or other person with whom the employee comes in contact in the course of employment, on the basis of the person's actual or perceived race, color, ancestry, national origin, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, military and veteran status, sex, sexual orientation, gender, gender identity, gender expression, or association with a person or group with one or more of these actual or perceived characteristics.

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

The district shall not inquire into any employee's immigration status nor discriminate against an employee on the basis of immigration status, unless there is clear and convincing evidence that it is necessary to comply with federal immigration law. (2 CCR 11028)

Discrimination in employment based on the characteristics listed above is prohibited in all areas of employment and in all employment-related practices, including the following:

1) Discrimination in hiring, compensation, terms, conditions, and other privileges of employment

(cf. 4151/4251/4351 – Employee Compensation) (cf. 4154/4254/4354 – Health and Welfare Benefits)

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- 2) Taking of an adverse employment actions, such as termination or the denial of employment, promotion, job assignment, or training
- 3) Unwelcome conduct, whether verbal, physical, or visual, that is so severe or pervasive as to adversely affect an employee's employment opportunities, or that has the purpose or effect of unreasonably interfering with the individual's work performance or creating an intimidating, hostile, or offensive work environment
- 4) Actions and practices identified as unlawful or discriminatory pursuant to Government Code 12940 or 2 CCR 11006-11086, such as:

a. Sex discrimination based on an employee's pregnancy, childbirth, breastfeeding, or any related medical condition or on an employee's gender, gender expression, or gender identity, including transgender status

(cf. 4033 – Lactation Accommodations) (cf. 4119.11/4219.11/4319.11 – Sexual Harassment)

b. Religious creed discrimination based on an employee's religious belief or observance, include religious dress or grooming practices, or based on the district's failure or refusal to use reasonable means to accommodate an employee's religious belief, observance, or practice which conflicts with an employment requirement

(cf. 4119.22/4219.22/4319.2 – Dress and Grooming)

c. Requirement for a medical or psychological examination of a job applicant, or an inquiry into whether a job applicant has a mental or physical disability or a medical condition or as to the severity of any such disability or condition, without the showing of a job-related need or business necessity

(cf. 4119.41/4219.41/4319.41 – Employees with Infectious Disease)

d. Failure to make reasonable accommodation for the known physical or mental disability of an employee, or to engage in a timely, good faith, interactive process with an employee who has requested such accommodations in order to determine the effective reasonable accommodations, if any, to be provided to the employee

(cf. 4032 – Reasonable Accommodation)

The Board also prohibits retaliation against any district employee who opposes any discriminatory employment practice by the district or its employees, agents, or representatives or who complains, testifies, assists, or in any way participates in the district's complaint procedures pursuant to this policy. No employee who requests an accommodation for any protected characteristic listed in this policy shall be subjected to any punishment or sanction, regardless of whether the request was granted. (Government Code 12940; 2 CCR 11028)

No employee shall, in exchange for a raise or bonus or as a condition of employment or continued employment, be required to sign any document that releases the employee's right to file a claim against the district or to disclose information about harassment or other unlawful employment practices. (Government Code 12964.5)

Complaints concerning employment discrimination, harassment, or retaliation shall immediately be investigated in accordance with procedures specified in the accompanying administrative regulation.

Any supervisory or management employee who observes or has knowledge of an incident of prohibited discrimination or harassment, including harassment of an employee by a nonemployee, shall report the incident to the Superintendent or designated district coordinator as soon as practical after the incident. All other employees are encouraged to report such

incidents to their supervisor immediately. The district shall protect any employee who does report such incidents from retaliation.

The Superintendent or designee shall use all appropriate means to reinforce the district's nondiscrimination policy including providing training and information to employees about how to recognize harassment, discrimination, or other related conduct, how to respond appropriately, and components of the district's policies and regulations regarding discrimination. The Superintendent or designee shall regularly review the district's employment practices and, as necessary, shall take action to ensure district compliance with the nondiscrimination laws.

Any district employee who engages in prohibited discrimination, harassment, or retaliation or who aids, abets, incites, compels, or coerces another to engage or attempt to engage in such behavior in violation of this policy shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action) (cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Legal Reference:

EDUCATION CODE 200-262.4 Prohibition of discrimination CIVIL CODE 51.7 Freedom from violence or intimidation GOVERNMENT CODE 11135 Unlawful discrimination 11138 Rules and regulations 12900-12996 Fair Employment and Housing Act 12940-12952 Unlawful employment practices 12960-12976 Unlawful employment practices; complaints PENAL CODE 422.56 Definitions, hate crimes CODE OF REGULATIONS, TITLE 2 11006-11086 Discrimination in employment, especially: 11013 Recordkeeping 11019 Terms, conditions and privileges of employment 11023 Harassment and discrimination prevention and correction 11024 Sexual harassment training and education CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs

Legal Reference Continued:

UNITED STATES CODE, TITLE 20 1681-1688 Title IX of the Education Amendments of 1972 UNITED STATES CODE, TITLE 29 621-634 Age Discrimination in Employment Act 794 Section 504 of the Rehabilitation Act of 1973 UNITED STATES CODE, TITLE 42 2000d-2000d-7 Title VI, Civil Rights Act of 1964, as amended 2000e-2000e-17 Title VII, Civil Rights Act of 1964, as amended 2000ff-2000ff-11 Genetic Information Nondiscrimination Act of 2008 2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964 6101-6107 Age discrimination in federally assisted programs 12101-12213 Americans with Disabilities Act CODE OF FEDERAL REGULATIONS, TITLE 28 35.101-35.190 Americans with Disabilities Act CODE OF FEDERAL REGULATIONS, TITLE 34 100.6 Compliance information 104.7 Designation of responsible employee for Section 504 104.8 Notice 106.8 Designation of responsible employee and adoption of grievance procedures 106.9 Dissemination of policy 110.1-110.39 Nondiscrimination on the basis of age COURT DECISIONS Thompson v. North American Stainless LP, (2011) 131 S.Ct. 863 Shephard v. Loyola Marymount, (2002) 102 Cal. App. 4th 837

Management Resources:

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING PUBLICATIONS California Law Prohibits Workplace Discrimination and Harassment Transgender Rights in the Workplace Workplace Harassment Guide for California Employers Your Rights and Obligations as a Pregnant Employee U.S. DEPARTMENT FO EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS Notice of Non-Discrimination, August 2010 U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION PUBLICATIONS EEOC Compliance Manual Enforcement Guidance: Vicarious Employer Liability for Unlawful Harassment by Supervisors, June 1999 WEB SITES California Department of Fair Employment and Housing: http://www.dfeh.ca.gov

U.S. Department of Education, Office for Civil Rights: http://www.ed.gov/about/offices/list/ocr U.S. Equal Employment Opportunity Commission: http://www.eeoc.gov

Policy adopted: September 17, 2012 revised: April 15, 2021

LAKESIDE UNION SCHOOL DISTRICT Lakeside, California

All Personnel

NONDISCRIMINATION IN EMPLOYMENT

All allegations of discrimination in employment, including those involving an employee, job applicant, intern, volunteer, or other person contracted to provide services to the district shall be investigated and resolved in accordance with procedures specified in this administrative regulation.

(cf. 0410 – Nondiscrimination in District Programs and Activities) (cf. 1240 – Volunteer Assistance) (cf. 3312 – Contracts) (cf. 3600 – Consultants) (cf. 4032 – Reasonable Accommodation)

The district designates the position identified below as its coordinator for nondiscrimination in employment (coordinator) to organize and manage the district's efforts to comply with state and federal nondiscrimination laws and to answer inquiries regarding the district's nondiscrimination policies. The coordinator may be contacted at:

EXECUTIVE DIRECTOR, HUMAN RESOURCES 12335 WOODSIDE AVENUE, LAKESIDE CA 92040 (619) 390-2618

Measures to Prevent Discrimination

To prevent unlawful discrimination, harassment, and retaliation against district employment the Superintendent or designee shall implement the following measures:

1. Display in a prominent and accessible location at every work site where the district has employees and post electronically in a conspicuous location on computers for employee use, up-to-date California Department of Fair Employment and Housing (DFEH) posters on the prohibition of workplace discrimination and harassment, the rights of transgender employees, and the rights and obligations of employees who are pregnant, have a related medical condition, or are recovering from childbirth (Government Code 12950; 2 CCR 11013, 11023, 11049)

(cf. 4119.11/4219.11/4319.11 – Sexual Harassment) (cf. 4161.8/4261.8/4361.8 – Family Care and Medical Leave)

- 2. Publicize the district's nondiscrimination policy and regulation, including the complaint procedures and the coordinator's contact information, to employees, volunteers, interns, job applicants, and the general public by: (5 CCR 4960; 34 CFR 100.6, 106.9)
 - a. Including them in each announcement, bulletin, or application form that is used in employee recruitment

- b. Posting them in all district schools and offices, including staff lounges and other prominent locations
- c. Posting them on the district's web site and providing easy access to them through district-supported social media, when available

(cf. 1113 - District and School Web Sites) (cf. 1114 - District-Sponsored Social Media) (cf. 4111/4211/4311 – Recruitment and Selection)

- 3. Disseminate the district's nondiscrimination policy and administrative regulation to all employees by one or more of the following methods: (2 CCR 11023)
 - a. Printing and providing a copy of the policy to all employees, with an acknowledgement form for each employee to sign and return
 - b. Sending the policy via email with an acknowledgment return form
 - c. Posting the policy on the district internet with a tracking system ensuring all employees have read and acknowledged receipt of the policies
 - d. Discussing the policy with employees upon hire and/or during a new hire orientation session
 - e. Any other way that ensures employees receive and understand the policy
- (cf. 4112.9/4212.9/4312.9 Employee Notifications)
 - 4. Provide to employees a handbook which contains information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to employees who believe they have been the victim of any discriminatory or harassing behavior

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

5. Provide training regarding the district's nondiscrimination policy, including what constitutes unlawful discrimination, harassment, and retaliation and how and to whom a report of an incident should be made

(cf. 4131 - Staff Development) (cf. 4231 - Staff Development) (cf. 4331 - Staff Development)

6. Periodically review the district's recruitment, hiring, and promotion processes and regularly monitor the terms, conditions, and privileges of employment to ensure district compliance with law

Complaint Procedure

Complaints of sexual harassment shall be investigated and resolved in accordance with AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures if the alleged conduct meets the definition of sexual harassment pursuant to 34 CFR 106.30.

Any other complaint alleging unlawful discrimination or harassment shall be addressed in accordance with the following procedures:

1. Notice and Receipt of Complaint: A complainant may inform a direct supervisor, the coordinator, the Superintendent or, if available, a complaint hotline or an ombudsman. The complainant's direct supervisor may be bypassed in filing a complaint when the supervisor is the subject of the complaint.

The complainant may first attempt to resolve the situation informally with the complainant's supervisor before filing a written complaint.

A supervisor or manager who has received information about an incident of discrimination or harassment, or has observed such an incident, shall report it to the coordinator, whether or not the complainant files a written complaint.

The written complaint should contain the complainant's name, the name of the individual who allegedly committed the act, a description of the incident, the date and location where the incident occurred, any witnesses who may have relevant information, any available evidence of the discrimination or harassment, and any other pertinent information which may assist in investigating and resolving the complaint.

2. Investigation Process: The coordinator shall initiate an impartial investigation of an allegation of discrimination or harassment within five business days of receiving notice of the alleged discriminatory or harassing behavior, regardless of whether a written complaint has been filed or whether the written complaint is complete.

The coordinator shall meet with the complainant to describe the district's complaint procedure and discuss the actions being sought by the complainant in response to the allegation. The coordinator shall inform the complainant that the investigation of the allegations will be fair, timely, and thorough and will be conducted in a manner that provides all parties due process and reaches reasonable conclusions based on the evidence collected. The coordinator shall also inform the parties that the investigation will be kept confidential to the extent possible, but that some information may be disclosed as necessary to conduct an effective investigation.

(cf. 3580 - District Records) (cf. 4112.6/4212.6/4312.6 - Personnel Files) (cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

If the coordinator determines that a detailed fact-finding investigation is necessary, the investigation shall begin immediately. As part of this investigation, the coordinator should interview the complainant, the person accused, and other persons who could be expected to have relevant information.

The coordinator shall track and document the progress of the investigation to ensure reasonable progress and shall inform the parties as necessary.

When necessary to carry out the investigation or to protect employee safety, the coordinator may discuss the complaint with the Superintendent or designee, district legal counsel, or the district's risk manager.

The coordinator also shall also determine whether interim measures, such as scheduling changes, transfers, or leaves, need to be taken before the investigation is completed in order to prevent further incidents. The coordinator shall ensure that such interim measures do not constitute retaliation.

3. Written Report on Findings and Corrective Action: No more than 20 business days after receiving the complaint, the coordinator shall conclude the investigation and prepare a written report of the findings. This timeline may be extended for good cause. If an extension is needed, the coordinator shall notify the complainant and explain the reasons for the extension.

The report shall include the decision and the reasons for the decision and shall summarize the steps taken during the investigation. If a determination has been made that discrimination or harassment occurred, the report shall also include any corrective action(s) that have been or will be taken to address the behavior, provide appropriate options for remedial actions and resolutions for the complainant, and ensure that retaliation or further discrimination or harassment is prevented. The report shall be presented to the Superintendent or designee.

A summary of the finding shall be presented to the complainant, and the person accused.

5. **Appeal to the Governing Board**: The complainant or the person accused may appeal any findings to the Board within 10 business days of receiving the written report of the coordinator's findings. The Superintendent or designee shall provide the Board with all information presented during the investigation. Upon receiving an appeal, the Board shall schedule a hearing as soon as practicable. Any complaint against a district

employee shall be addressed in closed session in accordance with law. The Board shall render its decision within 10 business days.

(cf. 1312.1 - Complaints Concerning District Employees) (cf. 9321 - Closed Session)

Other Remedies

In addition to filing a discrimination or harassment complaint with the district, a person may file a complaint with either DFEH or the Equal Employment Opportunity Commission (EEOC). The time limits for filing such complaints are as follows:

- 1. For filing a complaint with DFEH alleging a violation of Government Code 12940-12952, within three years of the alleged discriminatory act(s), unless an exception (Government Code 12960)
- 2. For filing a complaint with EEOC, within 180 days of the alleged discriminatory act(s) (42 USC 2000e-5)
- 3. For filing a complaint with EEOC after first filing a complaint with DFEH, within 300 days of the alleged discriminatory act(s) or within 30 days after the termination of proceedings by DFEH, whichever is earlier (42 USC 2000e-5)

Regulation adopted: September 17, 2012 revised: April 15, 2021

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 4/15/21

Agenda Item:

Board Policy and Exhibit 4112.9: Employee Notifications

Background (Describe purpose/rationale of the agenda item):

Adoption: Policy updated to make change for gender neutrality and to revise legal references to reflect corresponding revisions in the Exhibit.

Exhibit 4112.9/4212.9/4312.9 - Employee Notifications

Exhibit updates Section I (All Employees) to (1) delete cite to 2 CCR 11024 which does not directly include a sexual harassment notice requirement; (2) indicate that the notification regarding a public hearing on an alternative schedule for secondary grades is addressed in BP 6112 rather than the AR; (3) delete an item regarding the oath or affirmation for disaster service workers since law does not specifically require an employee notification; (4) indicate that the notification regarding AIDS and hepatitis B was moved from AR 4119.43/4219.43/4319.43 to the BP; (5) indicate that the notification of workers' compensation benefits is addressed in AR 4157.1/4257.1/4357.1 rather than the BP; and (6) indicate that the notification regarding the district's nondiscrimination policy and complaint procedures are addressed in AR 4030 rather than the BP. Section II (Certificated Employees) updated to expand legal cites for the reelection notice for probationary employees and broaden the item to apply to districts with less than 250 average daily attendance. Section III (Classified Employees) updated to (1) delete the dismissal notice for merit system districts since the personnel commission establishes dismissal procedures for such districts and the notice is not reflected in policy; (2) add another legal cite pertaining to the notice of employee drug testing requirements and indicate that the notification is addressed in AR 4112.42/4212.42/4312.42 rather than the BP; and (3) add a requirement to provide school bus drivers with information regarding post-accident procedures. Section V (Individual Employees Under Special Circumstances) updated to indicate that the notice on potential eligibility for workers' compensation benefits is addressed in AR 4157.1/4257.1/4357.1 rather than the BP.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

□ Informational

- □ Discussion
- Approval
- Adoption

- Denial
- □ Ratification
- **Explanation:** Click here to enter text.

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Lisa DeRosier, Executive Assistant

Reviewed by Cabinet Member: ____

Approved for Submission to the Governing Board:

Dr. Andy Johnson, Superintendent

All Personnel

EMPLOYEE NOTIFICATIONS

The Governing Board believes that providing clear communications to staff is essential to establishing a professional, positive work environment and enhancing their job performance. The Superintendent or designee shall provide district employees all notifications required by law and any other notifications the Superintendent or designee believes will promote staff knowledge of the district's policies, programs, activities, and operations.

When required by law, Board policy, or administrative regulation, district employees shall be asked to sign an acknowledgment indicating receipt of the notification. Such acknowledgments shall be retained in each employee's personnel file.

(cf. 3580 - District Records) (cf. 4112.6/4212.6/4312.6 - Personnel Files)

Legal Reference:

EDUCATION CODE 231.5 Sexual harassment policy 17612 Notification of pesticide use 22455.5 STRS information to potential members 22461 Postretirement compensation limitation 35031 Nonreelection of superintendent, assistant superintendent, or manager of classified services 35171 Notice of regulations pertaining to certificated employee evaluations 37616 Notice of public hearing on year-round schedule 44031 Personnel file contents, inspection 44663-44664 Evaluation of certificated employees 44842 Reemployment notices, certificated employees 44896 Transfer of administrator or supervisor to teaching position 44916 Written statement of employment status 44929.21 Reelection or nonreelection of probationary employee after second year 44929.23 Reelection notice, districts with less than 250 ADA 44934 Notice of disciplinary action for cause 44934.1 Suspension or dismissal for egregious misconduct 44936 Notice of suspension or dismissal 44938 Notice of unprofessional conduct and opportunity to correct 44940.5-44941 Notification of suspension and intent to dismiss 44948.3 Dismissal of probationary employees 44948.5 Nonreelection procedures, districts under 250 ADA 44949 Cause, notice and right to hearing 44951 Continuation in position unless notified, administrative or supervisory personnel 44954 Nonreelection of temporary employees 44955 Reduction in number of employees 45113 Notification of charges, classified employees 45117 Notice of layoff, classified employees 45169 Employee salary data, classified employees 45192 Industrial and accident leave 45195 Additional leave 46162 Notice of public hearing on block schedule

Legal Reference continued: (see next page)

EMPLOYEE NOTIFICATIONS (continued)

Legal Reference: (continued) EDUCATION CODE (continued) 49013 Complaints regarding student fees 49079 Notification to teacher; student who has engaged in acts re: grounds suspension or expulsion 49414 Epinephrine auto-injectors 49414.3 Administration of opioid antagonist CIVIL CODE 1798.29 District records, breach of security GOVERNMENT CODE 1126 Incompatible activities of employees 8355 Certification of drug-free workplace, including notification 12950 Sexual harassment 21029 Retirement credit for period of military service 54957 Complaints against employees; right to open session 54963 Unauthorized disclosure of confidential information HEALTH AND SAFETY CODE 1797.196 Automated external defibrillators; notification of use and locations 104420 Tobacco-free schools 120875 Information on AIDS, AIDS-related conditions, and hepatitis B 120880 Notification to employees re AIDS, AIDS-related conditions, and hepatitis B LABOR CODE 245-249 Healthy Workplaces, Healthy Families Act of 2014 1034 Lactation accommodation 2800.2 Notification of availability of continuation health coverage 2810.7 Notice to participate in flexible spending account 3550-3553 Notifications re: workers' compensation benefits 5401 Workers' compensation; claim form and notice of potential eligibility PENAL CODE 11105 Access to criminal history information 11105.2 Subsequent arrest notification 11165.7 Child Abuse and Neglect Reporting Act; notification requirement 11166.5 Employment; statement of knowledge of duty to report child abuse or neglect UNEMPLOYMENT INSURANCE CODE 2613 Disability insurance; notice of rights and benefits CODE OF REGULATIONS, TITLE 2 11023 Nondiscrimination in employment 11049 Notice of right to request pregnancy disability leave or transfer 11091 California Family Rights Act, designation notice 11096 Notice of right to request family care leave CODE OF REGULATIONS, TITLE 5 4622 Uniform complaint procedures 80303 Reports of change in employment status, alleged misconduct CODE OF REGULATIONS, TITLE 8 3204 Employees exposed to bloodborne pathogens, access to exposure and medical records 5191 Chemical hygiene plan 5194 Hazard communication program Legal Reference continued: (see next page)

EMPLOYEE NOTIFICATIONS (continued)

Legal Reference: (continued) CODE OF REGULATIONS, TITLE 13 1234 Reports regarding school buses and bus drivers 2480 Vehicle idling, limitations UNITED STATES CODE, TITLE 38 4334 Uniformed Services Employment and Reemployment Rights Act, notice requirement UNITED STATES CODE, TITLE 41 8101-8106 Drug-Free Workplace Act CODE OF FEDERAL REGULATIONS, TITLE 29 825.300 Family and Medical Leave Act; notice requirement CODE OF FEDERAL REGULATIONS, TITLE 34 84.205-84.210 Drug-free workplace statement 104.8 Nondiscrimination 106.9 Dissemination of policy, nondiscrimination on basis of sex CODE OF FEDERAL REGULATIONS, TITLE 40 763.84 Asbestos inspections, response actions and post-response actions 763.93 Asbestos management plans CODE OF FEDERAL REGULATIONS, TITLE 49 382.113 Controlled substance and alcohol use and testing notifications 382.303 Post-accident information, procedures, and instructions 382.601 Controlled substance and alcohol use and testing notifications

Policy adopted: April 15, 2021 revised:

All Personnel

EMPLOYEE NOTIFICATIONS

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees			
At the beginning of school year or upon employment	Education Code 231.5; Government Code 12950	AR 4119.11; 4219.11; 4319.11	The district's policy on sexual harassment, legal remedies, complaints
Annually to all employees, and 72 hours before pesticide application	Education Code 17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information
To all employees, prior to implementing year-round schedule	Education Code 37616	BP 6117	Public hearing on year- round program
To all employees, prior to implementing alternative schedule	Education Code 46162	6112	Public hearing on alternative schedule in secondary grades
Annually to all employees procedures, about	Education Code 49013; 5 CCR 4622	AR 1312.3; BP 0460; BP 3260	Uniform complaint appeals, civil law remedies, coordinator, complaints student fees and local control and accountability plan
Annually to all employees	Education Code 49414	AR 5141.21	Request for volunteers to be trained to administer epinephrine auto-injectors
At least once per year	Education Code 49414.3	AR 5141.21	Request for volunteers to be trained to administer opioid antagonist
To all employees	Government Code 1126	BP 4136; 4236; 4336	Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal
To all employees	Government Code 8355; 41 USC 8102; 34 CFR 84.205, 84.210	BP 4020; BP4159; 4259; 4359	District's drug- and alcohol-free workplace; actions to be taken if violated; available employee assistance programs
Upon employment	Government Code 21029	None	Right to purchase PERS service credit for military service performed prior to public employment

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
Upon placement of automated external defibrillator (AED) in school, and annually thereafter school's	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus, sudden cardiac arrest, emergency response plan
To all employees, if the district receives Tobacco-Use Prevention Education funds	Health and Safety Code 104420	AR 3513.3	District's tobacco-free schools policy and enforcement procedures
Annually to all employees, or more frequently if there is new information	Health and Safety Code 120875, 120880	BP 4119.43; 4219.43; 4319.43	AIDS and hepatitis B, including methods to prevent exposure
To all employees, with each available paycheck	Labor Code 246	AR 4161.1; 4361.1; AR 4261.1	Amount of sick leave
Upon hire, in employee handbook, and upon request for parental leave	Labor Code 1034	BP 4033	The district's policy on lactation accommodation
To covered employees and former employees	Labor Code 2800.2	AR 4154; 4254; 4354	Availability of COBRA Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage
To employees participating in a flexible spending account	Labor Code 2810.7	None	Deadline to withdraw funds from account before the end of the plan year
To every new employee, either at the time employee is hired or by end of first pay period	Labor Code 3551	AR 4157.1; 4257.1; 4357.1	Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor
Prior to beginning employment reporter	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated of child abuse, reporting obligations, confidentiality rights, copy of law
Upon employment, and when and employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154; 4254; 4354	Disability insurance rights benefits
To all employees and job applicants	2 CCR 11023; 34; CFR 104.8, 106.9	BP 0410; AR 4030	District's policy on nondiscrimination and related complaint procedures
To all employees via employee handbook, or to each new employee	2 CCR 11091, 11095; 29 CFR 825.300	AR 4161.8; 4261.8; 4361.8	Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (cfRA); obligation to provide 30 days' notice of need for leave when possible

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
Annually to all employees	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress
II. To Certificated Employe			
To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire	Education Code 22455.5	AR 4121	Criteria for membership in retirement system; right to elect membership at any time
Upon employment of a retired certificated individual	Education Code 22461	AR 4117.14; 4317.14	Postretirement earnings limitation or employment restriction; monthly report of compensation
To certificated employees	Education Code 35171	AR 4115; BP 4315	District regulations related to performance evaluations
30 days before last day of school year staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated	Education Code 44663	AR 4115	Copy of employee's evaluation
To a certificated employee with unsatisfactory evaluation, once per year for probationary employee or at least once every other year for permanent employee	Education Code 44664	AR 4115	Notice and description of the unsatisfactory performance
By May 30, if district issues reemployment notices to certificated employees	Education Code 44842	AR 4112.1	Request that the employee notify district of intent to remain in service next year
To certificated employees upon employment, and to nonpermanent employees in July of each school year	Education Code 44916	AR 4112.1; AR 4121	Employment status and salary
To probationary employee, by March 15	Education Code 44929.21, 44929.23, 44948.5	BP 4116	Whether or not employee is reelected for next school year
When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
When certificated employee is subject to disciplinary action for cause, at any time of year or, for charge of unsatisfactory performance, during instructional year	Education Code 44934, 44934.1, 44936	BP 4118; AR 4118	Notice of charges, procedures, and dismiss or suspend 30 days employee rights; intent to after notice

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
To certificated employee charged with unprofessional conduct, at least 45 days prior to suspension/dismissal notice	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with unsatisfactory performance, at least 90 days prior to suspension/dismissal notice or prior to last quarter of school year	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings	Education Code 44940.5	AR 4118	Notice of intent to dismiss 30 days from notice unless employee demands hearing
To probationary employees 30 days prior to dismissal during school year, but not later than March 15 for second-year probationary employees	Education Code 44948.3	AR 4118	Reasons for dismissal and opportunity to appeal
By March 15 when necessary to reduce certificated personnel, with final notice by May 15	Education Code 44949, 44955	BP 4117.3	Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination
On or before June 30, to temporary employee who served 75 percent of school year but will be released	Education Code 44954	BP 4121	District's decision not to reelect employee for following school year
To teacher, when a student engages in or is reasonably	Education Code 49079	AR 4158; 4258; 4358	Student has committed specified act that constitutes suspected of specified acts ground for suspension or expulsion
To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending	5 CCR 80303	AR 4117.7; 4317.7	Contents of state regulation re: report to Commission on Teacher Credentialing
III. To Classified Employees When classified employee is subject to disciplinary action	Education Code 45113	AR 4218	Notice of charges, right to hearing, timeline for
for cause, in nonmerit district To classified employees at least 60 days prior to layoff, or by April 29 for specially funded program that expires at end of school year	Education Code 45117	AR 4217.3	requesting hearing Notice of layoff and reemployment rights

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
To classified employees upon employment and upon each change in classification	Education Code 45169	AR 4212	Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek
To classified permanent employee whose leave is exhausted	Education Code 45192, 45195	AR 4261.1; AR 4261.11	Exhaustion of leave, opportunity to request additional leave
To school bus drivers and school activity bus drivers prior to expiration of specified documents	13 CCR 1234	AR 3542	Expiration date of driver's license, driver's certificate and medical certificate; need to renew
To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter	13 CCR 2480	AR 3542	Limitations on vehicle idling; consequences of not complying
To school bus drivers, prior to district drug testing program and thereafter upon employment	49 CFR 382.113, 382.601	AR 4112.42; 4212.42; 4312.42	Explanation of federal requirements for drug testing program and district's policy
To school bus drivers, prior to operating school bus	49 CFR 382.303	AR 4112.42; 4212.42; 4312.42	Post-accident information, procedures, and instructions
IV. To Administrative/Supe			
To superintendent, deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract	Education Code 35031	BP 2121; BP 4312.1	Decision not to reelect or reemploy upon expiration of contract or term
Upon request by administrative or supervisory employee transferred to teaching position	Education Code 44896	AR 4313.2	Statement of the reasons for the release or reassignment
By March 15 to employee who may be released/reassigned the following school year	Education Code 44951	AR 4313.2	Notice that employee may be released or reassigned the following school year
V. To Individual Employees		ances	
In the event of a breach of security of district records, to affected employees	Civil Code 1798.29	BP 3580	Types of records affected, date of breach, description of incident, and, as applicable, contact information for credit reporting agencies
Prior to placing derogatory information in personnel file	Education Code 44031	AR 4112.6; 4212.6; 4312.6	Notice of derogatory information, opportunity to review and comment
To employees who volunteer to administer epinephrine auto-injector	Education Code 49414	AR 5141.21	Defense and indemnification from civil liability by the district

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
To employees returning from military leave of absence, within 30 days of return	Government Code 20997	AR 4161.5; 4261.5; 4361.5	Right to receive PERS service credit for military service; application form
24 hours before Board meets in closed session to hear complaints or charges against employee	Government Code 54957	BB 9321	Employee's right to have complaints/charges heard in open session
When taking disciplinary action against employee for disclosure of confidential information	Government Code 54963	BP 4119.23; 4219.23; 4319.23	Law prohibiting disclosure of confidential information obtained in closed session
Within one working day of work-related injury or victimization of crime	Labor Code 3553, 5401	AR 4157.1; 4257.1; 4357.1	Potential eligibility for workers' compensation benefits, claim form
When adverse employment action is based on DOJ criminal history information or subsequent arrest notification	Penal Code 11105, 11105.2	AR 4112.5; 4212.5; 4312.5	Copy of DOJ notification
To any employee with exposure to blood or other potentially infectious materials, upon initial employment and at least annually hereafter	8 CCR 3204	AR 4119.42; 4219.42; 4319.42	The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records
To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation	8 CCR 5191	AR 3514.1	Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material
To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area	8 CCR 5194	AR 3514.1	Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights
To employee eligible for military leave	38 USC 4334	AR 4161.5; 4261.5; 4361.5	Notice of rights, benefits, and obligations under military leave
Within five days of employee's request for FMLA leave, receipt of supporting information, or district's knowledge that the requested leave may qualify as FMLA leave	29 CFR 825.300; 2 CCR 11049, 11091	AR 4161.8; 4261.8; 4361.8	Designation of leave as FMLA or non-FMLA; if not eligible, reason not eligible; requirement to use paid leave; any requirement for fitness- for-duty certification;

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	any subsequent changes in designation notice Subject
Whenever notice of eligibility for FMLA is provided to employee	29 CFR 825.300	AR 4161.8; 4261.8; 4361.8	Rights and responsibilities re: use of FMLA; consequences of failure to meet obligations

Exhibit approved: April 15, 2021 revised:

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 4/15/21

Agenda Item:

Administrative Regulation 4119.11/4219.11/4319.11: Sexual Harassment

Denial

Background (Describe purpose/rationale of the agenda item):

Adoption: Regulation updated to add section on "Definitions," including the federal definition of sexual harassment for purposes of applying the Title IX complaint procedures. Section identifying the Title IX Coordinator(s) moved and revised to reference CSBA's AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures. Section on "Notifications" adds federal requirement to disseminate the district's sexual harassment policy and procedures, along with the name and contact information of the Title IX Coordinator, by posting them in a prominent location on the district's web site and including them in any handbook provided to employees or employee organizations. New section on "Complaint Procedures" references the applicable procedures and the responsibility of the district to take prompt action to stop the sexual harassment, prevent recurrence, and address any continuing effects.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

- Informational
- □ Discussion
- Approval
- Adoption

Ratification
 Explanation: Click here to enter text.

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

GuiaDer

Lisa DeRosier, Executive Assistant

Reviewed by Cabinet Member: _

Approved for Submission to the Governing Board:

Dr. Andy Johnson, Superintendent

All Personnel	BP 4119.11(a)
	4219.11
SEXUAL HARASSMENT	4319.11

The following policy shall apply to all district employees, volunteers, contractors, job applicants, and other persons with an employment relationship with the district.

The Governing is committed to providing a safe work environment that is free of harassment and intimidation. The Board prohibits sexual harassment against district employees and retaliatory behavior or action against any persons who complain, testifies or otherwise participates in the complaint process established for the purpose of this policy.

(cf. 0410 - Nondiscrimination in District Programs and Activities) (cf. 4030 - Nondiscrimination in Employment)

Sexual harassment includes, but is not limited to, harassment that is based on the sex, gender, gender identity, gender expression, or sexual orientation of the victim and harassment based on pregnancy, childbirth, or related medical conditions.

The Superintendent or designee shall take all actions necessary to ensure the prevention, investigation, and correction of sexual harassment, including but not limited to:

- 1. Providing training to employees in accordance with law and administrative regulation
- 2. Publicizing and disseminating the district's sexual harassment policy to employees and others to whom the policy may apply
- 3. Ensuring prompt, thorough, fair, and equitable investigation of complaints
- 4. Taking timely and appropriate corrective/remedial action(s), which may require interim separation of the complainant and the alleged harasser and subsequent monitoring of developments

The Superintendent or designee shall periodically evaluate the effectiveness of the district's strategies to prevent and address harassment. Such evaluation may involve conducting regular anonymous employee surveys to assess whether harassment is occurring or is perceived to be tolerated, partnering with researchers or other agencies with the needed expertise to evaluate the district's prevention strategies, and using any other effective tool for receiving feedback on systems and/or processes. As necessary, changes shall be made to the harassment policy, complaint procedures, or training.

Sexual Harassment Reports and Complaints

District employees who feel that they have been sexually harassed in the performance of their district responsibilities or who have knowledge of any incident of sexual harassment by or against another employee shall immediately report the incident to their direct supervisor, a district administrator, or the district's Title IX Coordinator. Employees may bypass their

supervisor in filing a complaint if the supervisor is the subject of the complaint. A supervisor or administrator who receives a harassment complaint shall promptly notify the Title IX Coordinator.

Once notified, the Title IX Coordinator shall ensure the complaint or allegation is addressed through AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures or AR 4030 - Nondiscrimination in Employment, as applicable. Because a complaint or allegation that is dismissed or denied under the Title IX complaint procedure may still be subject to consideration under state law, the Title IX Coordinator shall ensure that any implementation of AR 4119.12/4219.12/4319.12 concurrently meets the requirements of AR 4030.

(cf. 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaints)

The Title IX Coordinator shall offer supportive measures to the complainant and respondent, as deemed appropriate under the circumstances.

Upon investigation of a sexual harassment complaint, any district employee found to have engaged or participated in sexual harassment or to have aided, abetted, incited, compelled, or coerced another to commit sexual harassment in violation of this policy shall be subject to disciplinary action, up to and including dismissal, in accordance with law and the applicable collective bargaining agreement.

(cf. 4117.7/4317.7 - Employment Status Reports) (cf. 4118 - Dismissal/Suspension/Disciplinary Action) (cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Legal Reference: EDUCATION CODE 200-262.4 Prohibition of discrimination on the basis of sex GOVERNMENT CODE 12900-12996 Fair Employment and Housing Act, especially: 12940 Prohibited discrimination 12950 Sexual harassment; distribution of information 12950.1 Sexual harassment training LABOR CODE 1101 Political activities of employees 1102.1 Discrimination: sexual orientation CODE OF REGULATIONS, TITLE 2 11009 Employment discrimination 11021 Retaliation 11023 Harassment and discrimination prevention and correction 11024 Sexual harassment training and education 11034 Terms, conditions, and privileges of employment CODE OF REGULATIONS, TITLE 5 4900-4965 Nondiscrimination in elementary and secondary education programs

SEXUAL HARASSMENT (continued)

Legal Reference Continued: <u>UNITED STATES CODE, TITLE 20</u> 1681-1688 Title IX of the Education Amendments of 1972 <u>UNITED STATES CODE, TITLE 42</u> 2000e-2000e-17 Title VII, Civil Rights Act of 1964, as amended <u>CODE OF FEDERAL REGULATIONS, TITLE 34</u> 106.1-106.9 Nondiscrimination on the basis of sex in education programs or activities 106.51-106.82 Nondiscrimination on the basis of sex in employment in education program or activities <u>COURT DECISIONS</u> <u>Department of Health Services v. Superior Court of California</u>, (2003) 31 Cal.4th 1026 <u>Faragher v. City of Boca Raton</u>, (1998) 118 S.Ct. 2275 <u>Burlington Industries v. Ellreth</u>, (1998) 118 S.Ct. 2257 <u>Gebser v. Lago Vista Independent School District</u>, (1998) 118 S.Ct. 1989 <u>Oncale v. Sundowner Offshore Serv. Inc.</u>, (1998) 118 S.Ct. 998 <u>Meritor Savings Bank, FSB v. Vinson et al.</u>, (1986) 447 U.S. 57

Management Resources:

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION PUBLICATIONS Promising Practices for Preventing Harassment, November 2017 WEB SITES California Department of Fair Employment and Housing: http://www.dfeh.ca.gov Equal Employment Opportunity Commission: http://www.eeoc.gov U.S. Department of Education, Office for Civil Rights: http://www.ed.gov/about/offices/list/ocr/index.html

Policy adopted: September 17, 2012 revised: April 15, 2021

All Personnel	AR 4119.11(a)
SEXUAL HARASSMENT	4219.11 4319.11

The following administrative regulation shall apply to all allegations of sexual harassment involving employees, interns, volunteers, and job applicants, but shall not be used to resolve any complaint by or against a student.

Definitions

Sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire. Conduct is considered to be sexual harassment when made against another person of the same or opposite sex in the work or educational setting under any of the following conditions: (Education Code 212.5; Government Code 12940; 2 CCR 11034)

- 1. Submission to the conduct is made explicitly or implicitly a term or condition of the individual's employment.
- 2. Submission to or rejection of such conduct is used as the basis for an employment decision affecting the individual.
- 3. The conduct has the purpose or effect of having a negative impact upon the individual's work or has the purpose or effect of creating an intimidating, hostile, or offensive work environment.
- 4. Submission to or rejection of the conduct is used as the basis for any decision affecting the individual regarding benefits, services, honors, programs, or activities available at or through the district.

(cf. 4030 - Nondiscrimination in Employment)

For purposes of applying the complaint procedures specified in Title IX of the Education Amendments of 1972, *sexual harassment* is defined as any of the following forms of conduct that occurs in an education program or activity in which a district school exercises substantial control over the context and respondent: (34 CFR 106.30, 106.44)

- 1. A district employee conditioning the provision of a district aid, benefit, or service on the student's participation in unwelcome sexual conduct
- 2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity
- 3. Sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 or 34 USC 12291

SEXUAL HARASSMENT (continued)

Examples of Sexual Harassment

Examples of actions that might constitute sexual harassment under state or federal law accordance with the definitions above, in the work or educational setting, whether committed by a supervisor, a co-worker, or a non-employee, include, but are not limited to:

- 1. Unwelcome verbal conduct such as sexual flirtations or propositions; graphic comments about an individual's body; overly personal conversations or pressure for sexual activity; sexual jokes or stories; unwelcome sexual slurs, epithets, threats, innuendoes, derogatory comments, sexually degrading descriptions, or the spreading of sexual rumors
- 2. Unwelcome visual conduct such as drawings, pictures, graffiti, or gestures; sexually explicit emails; displaying sexually suggestive objects
- 3. Unwelcome physical conduct such as massaging, grabbing, fondling, stroking, or brushing the body; touching an individual's body or clothes in a sexual way; cornering, blocking, leaning over, or impeding normal movements

Title IX Coordinator/Compliance Officer

The district designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 in accordance with AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures, as well as to oversee, investigate, and resolve sexual harassment complaints processed under AR 4030 - Nondiscrimination in Employment. The Title IX Coordinator(s) may be contacted at:

(title or position)	
(address)	
(telephone number)	
· · · · · · · · · · · · · · · · · · ·	

(email)

Every two years, the Superintendent or designee shall ensure that supervisory employees receive at least two hours, and nonsupervisory employees receive at least one hour, of classroom or other effective interactive training and education regarding sexual harassment.

All newly hired employees and employees promoted to a supervisory position shall receive training within six months of their assumption of the new position. (Government Code 12950.1)

A *supervisory employee* is any employee having the authority in the interest of the district, to hire, transfer, suspend, lay off, promote, discharge, assign, reward, or discipline other employees, or the responsibility to direct them, adjust their grievances, or effectively recommend such action when the exercise of the authority is not of a merely routine or clerical nature, but requires the use of independent judgment. (Government Code 12926)

(cf. 4300 – Administrative and Supervisory Personnel)

Such training may be completed by employees individually or as part of a group presentation, may be completed in shorter segments as long as the applicable hourly requirement is met, and may be provided in conjunction with other training provided to the employees. The training shall be presented by trainers or educators with knowledge and expertise in the prevention of harassment, discrimination, and retaliation. (Government Code 12950.1)

The district's sexual harassment training and education program for supervisory employees shall include, but not limited to, the following: (Government Code 12950.1; 2 CCR 11024):

- 1. Information and practical guidance regarding the federal and state laws on the prohibition, against and the prevention and correction of sexual harassment
- 2. The types of conduct that constitute sexual harassment
- 3. Remedies available for victims in civil actions, and potential employer/individual exposure/liability
- 4. Strategies to prevent harassment in the workplace
- 5. Supervisors' obligation to report sexual harassment, discrimination, and retaliation of which they become aware
- 6. Practical examples which illustrate sexual harassment, discrimination, and retaliation using training modalities such as role plays, case studies, and group discussions, based on factual scenarios taken from case law, news and media accounts, and hypotheticals based on workplace situations and other sources
- 7. The limited confidentiality of the complaint process
- 8. Resources for victims of unlawful harassment, such as to whom they should report any alleged harassment
- 9. Steps necessary to take appropriate remedial measures to correct harassing behavior, which includes the district's obligation to conduct an effective workplace investigation of a harassment complaint

SEXUAL HARASSMENT (continued)

- 10. What to do if the supervisor is personally accused of harassment
- 11. The essential elements of the district's anti-harassment policy, and how to use the policy if a harassment complaint is filed

Employees shall receive a copy of the district's sexual harassment policy and administrative regulations, which they shall read and acknowledge that they have received.

- 12. Information, including practical examples, of harassment based on gender identity, gender expression, and sexual orientation
- 13. Prevention of abusive conduct, including a review of the definition and elements of abusive conduct pursuant to Government Code 12950.1, the negative effects that abusive conduct has on the victim and other in the workplace, the detrimental consequences of this conduct on employee productivity and morale, and that a single act does not constitute abusive conduct unless the act is severe or egregious

The Superintendent or designee shall retain for at least two years the records of any training provided to supervisory employees. Such records shall include the names of trained employees, date of the training, the type of training, and the name of the training provider. (2 CCR 11024)

Notifications

The Superintendent or designee shall notify employees that the district does not discriminate on the basis of sex as required by Title IX, that the Title IX nondiscrimination requirement extends to employment, and that inquiries about the application of Title IX to the district may be referred to the district's Title IX Coordinator and/or to the Assistant Secretary for Civil Rights, U.S. Department of Education. (34 CFR 106.8)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

The district shall notify employees, bargaining units, and applicants for employment of the name or title, office address, email address, and telephone number of the district's Title IX Coordinator. (34 CFR 106.8)

A copy of the Board policy and this administrative regulation shall: (Education Code 231.5)

- 1. Be displayed in a prominent location in the main administrative building, district office, or other area of the school where notices of district rules, regulations, procedures, and standards of conduct are posted (Education Code 231.5)
- 2. Be provided to every district employee at the beginning of the first quarter or semester of the school year or whenever a new employee is hired (Education Code 231.5)

- 3. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct
- 4. Be posted, along with the name or title and contact information of the Title IX Coordinator, in a prominent location on the district's web site (34 CFR 106.8)
- 5. Be included, along with the name or title and contact information of the Title IX Coordinator, in any handbook provided to employees or employee organizations (34 CFR 106.8)

All employees shall receive a copy of an information sheets-prepared by the California Department of Fair Employment and Housing (DFEH) or the district that contains, at a minimum, components on: (Government Code 12950)

- 1. The illegality of sexual harassment
- 2. The definition of sexual harassment under applicable state and federal law
- 3. A description of sexual harassment, with examples
- 4. The district's complaint process available to the employee
- 5. The legal remedies and complaint process available through DFEH and the Equal Employment Opportunity Commission (EEOC)
- 6. Directions on how to contact DFEH and the EEOC
- 7. The protection against retaliation provided by 2 CCR 11021 for opposing harassment prohibited by law or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by DFEH and the EEOC

In addition, the district shall post, in a prominent and accessible location, DFEH's poster on discrimination in employment and the illegality of sexual harassment and the DFEH poster regarding transgender rights. (Government Code 12950)

Complaint Procedures

All complaints and allegations of sexual harassment by and against employees shall be investigated and resolved in accordance with law and district procedures. The Title IX Coordinator shall review the allegations to determine the applicable procedure for responding to the complaint. All complaints that meet the definition of sexual harassment under Title IX shall be investigated and resolved in accordance with AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures. Other sexual harassment complaints shall be investigated and resolved pursuant to AR 4030 - Nondiscrimination in Employment.

AR 4119.11(f) 4219.11 4319.11

SEXUAL HARASSMENT (continued)

If sexual harassment is found following an investigation, the Title IX Coordinator, or designee in consultation with the Coordinator, shall take prompt action to stop the sexual harassment, prevent recurrence, and address any continuing effects.

Regulation approved: September 12, 2012 revised: April 15, 2021

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 4/15/21

Agenda Item:

Administrative Regulation 0430: Comprehensive Local Plan for Special Education

Background (Describe purpose/rationale of the agenda item):

First Reading: Regulation updated to reflect NEW LAW (SB 98, 2020) which extends, from July 1, 2021 to July 1, 2023, the date by which the Special Education Local Plan Area (SELPA) must include in its local plan an annual assurances support plan demonstrating how the SELPA and its participating agencies are coordinating to assure effective outcomes for students with disabilities.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

- Informational
- Discussion
- □ Approval
- □ Adoption

- Denial
- Ratification
- **Explanation:** Click here to enter text.
- Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:

Lisa DeRosier, Executive Assistant

Dr. Andy Johnsen, Superintendent

Reviewed by Cabinet Member: _____

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION

Definitions

Free appropriate public education (FAPE) means special education and related services that are provided at public expense, under public supervision and direction, and without charge; meet the standards of the California Department of Education, including the requirements of 34 CFR 300.1-300.818; include appropriate preschool, elementary school, or secondary school education for individuals between the ages of 3 and 21; and are provided in conformity with an individualized education program (IEP) that meets the requirements of 34 CFR 300.320-300.324. (Education Code 56040; 34 CFR 300.17, 300.101, 300.104)

Least restrictive environment means that, to the maximum extent appropriate, students with disabilities, including individuals in public or private institutions or other care facilities, be educated with individuals who are nondisabled, including the provision of nonacademic and extracurricular services and activities. Special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in the regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. (Education Code 56040.1; 34 CFR 300.107, 300.114, 300.117)

Elements of the Local Plan

The local plan developed by the Special Education Local Plan Area (SELPA) shall include, but not be limited to: (Education Code 56122, 56205, 56206)

- 1. Policies, procedures, and programs that are consistent with state laws, regulations, and policies and 20 USC 1412(a), 20 USC 1413(a)(1), and 34 CFR 300.201 governing the following:
 - a. Free appropriate public education
 - b. Full educational opportunity
 - c. Child find and referral
 - d. Individualized education programs, including development, implementation, review, and revision
 - e. Least restrictive environment
 - f. Procedural safeguards
 - g. Annual and triennial assessments
 - h. Confidentiality

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION (continued)

- i. Transition from the Infants and Toddlers with Disabilities programs pursuant to 20 USC 1431 to the preschool program
- j. Children in private schools
- k. Compliance assurances, including general compliance with the federal Individuals with Disabilities Education Act (20 USC 1400-1482), Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794), the federal Americans with Disabilities Act of 1990 (42 USC 12101-12213), related federal regulations, and Education Code 56000-56865
- 1. A description of the governance and administration of the local plan in accordance with Education Code 56205(a)(12)
- m. Personnel qualification to ensure that personnel, including special education teachers and personnel and paraprofessionals are appropriately and adequately prepared and trained in accordance with Education Code 56058 and 56070 and 20 USC 1412(a)(14) and 1413(a)(3)
- n. Performance goals and indicators
- o. Participation in state and districtwide assessments, including assessments described in 20 USC 6301 et seq. and alternate assessments in accordance with 20 USC 1412(a)(16), and reports relating to assessments
- p. Supplementation of state, local, and other federal funds, including nonsupplantation of funds
- q. Maintenance of financial effort
- r. Opportunities for public participation before adoption of policies and procedures
- s. Suspension and expulsion rates
- t. Access to instructional materials by blind individuals with exceptional needs and others with print disabilities in accordance with 20 USC 1412(a)(23)
- u. Overidentification and disproportionate representation by race and ethnicity of children as individuals with exceptional needs, including children with disabilities with a particular impairment described in 20 USC 1401 and 1412(a)(24)

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION (continued)

- v. Prohibition of mandatory medication use pursuant to Education Code 56040.5 and 20 USC 1412(a)(25)
- 2. An annual budget plan SELPA, including descriptions of the SELPA's allocation plan in accordance with Education Code 56836-56845, all revenues by revenue source received by the SELPA specifically for the purpose of special education, a breakdown of the distribution of funds to each local educational agency (LEA) within the SELPA, projected total special education expenditures by each LEA, projected total expenditures by the SELPA and the LEAs within the SELPA, projected funding to be received specifically for regionalized operations, and a breakdown of projected SELPA operating expenditures
- 3. An annual service plan, describing the services to be provided by each LEA, regardless of whether the LEA participates in the local plan, including the nature of the services and the physical location at which the services will be provided. This description shall demonstrate that all individuals with exceptional needs shall have access to services and instruction appropriate to meet their needs as specified in their individualized education programs.
- 4. Beginning July 1, 2021 **2023**, an annual assurances support plan to demonstrate how the SELPA and its participating agencies are coordinating for purposes of assuring effective outcomes for students with disabilities, including a description of:
 - a. How the **governing board of the** SELPA will support each participating **agencies** district in achieving the goals, actions, and services identified in its **their** local control and accountability plans
 - b. How the **governing board of the** SELPA will connect any participating **agencies** district in need of technical assistance to the statewide system of support
 - c. The services, technical assistance, and support the **governing board of the** SELPA will provide to meet the required policies, procedures, and programs specified in Education Code 56205
- 5. A description of programs for early childhood special education from birth through five years of age
- 6. A description of the method by which members of the public, including parents/guardians of individuals with disabilities who are receiving services under the plan, may address questions or concerns pursuant to Education Code 56205

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION (continued)

- 7. A description of a dispute resolution process, including mediation and arbitration to resolve disputes over the distribution of funding, the responsibility for service provision, and the other governance activities specified within the local plan
- 8. Verification that the plan has been reviewed by the community advisory committee in accordance with Education Code 56205 and that the committee had at least 30 days to conduct this review before submission of the local plan to CDE
- 9. A description of the process being utilized to refer students for special education instruction pursuant to Education Code 56303
- 10. A description of the process being utilized to oversee and evaluate placements in nonpublic, nonsectarian schools, the method of ensuring that all requirements of each student's IEP are being met, and a method for evaluating whether the student is making appropriate educational progress
- 11. A description of how specialized equipment and services will be distributed within the local plan area in a manner that minimizes the necessity to serve students in isolated sites and maximizes the opportunities to serve students in the least restrictive environment

The local plan, annual budget plan, and annual service plan, and annual assurances support plan shall be written in language that is understandable to the general public. They shall be adopted at a public hearing of the SELPA, for which notice of the hearing shall be posted in each school in the SELPA at least 15 days before the hearing. (Education Code 56205)

Availability of the Plan

The Superintendent or designee shall post on the district's web site the approved local plan, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans. A complete copy of the local plan, annual budget plan, annual service plan, annual assurances support plan, and policies and procedures shall be held on file in the district office and shall be accessible to any interested party. (Education Code 56205.5)

Regulation approved: September 17, 2012 revised: December 17, 2020

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 4/15/21

Agenda Item:

Board Policy 7210: Facilities Financing

Background (Describe purpose/rationale of the agenda item):

First Reading: Policy updated to add state facilities funding from the Leroy F. Greene School Facilities Act as a method of funding facilities and to reflect NEW LAW (SB 820, 2020) which requires filing the audit of completed facilities projects with the California State Controller. Policy also adds the requirement to comply with law and board policy regarding debt issuance and management.

Fiscal	Impact	(Cost):
N/A		

Funding Source: N/A

Recommended Action:

□ Informational

Denial

- **⊠** Discussion
- □ Approval
- □ Adoption

- □ Ratification
- **Explanation:** Click here to enter text.

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

JOK

Approved for Submission to the Governing Board:

Lisa DeRosier, Executive Assistant

Reviewed by Cabinet Member:

Dr. Andy Johnsen, Superintendent

Facilities

FACILITIES FINANCING

The Governing Board recognizes its responsibility to identify the most cost-efficient and effective method of financing when purchasing or modifying district facilities. Financing may be necessary Wwhen it is determined that school facilities must be built or expanded to accommodate an increased or projected increased enrollment, the Governing Board shall consider appropriate methods of financing for the purchase of school sites and the construction of buildings. In addition, financing may be needed or when safety considerations and educational program improvements require the replacement, reconstruction, or modernization of existing facilities.

The Superintendent or designee shall research funding alternatives and recommend to the Board the method **of funding** that would **will** best serve district needs as identified in the district's master plan for school facilities.

(cf. 7110 - Facilities Master Plan)

These fFunding alternatives may include, but are not be limited to:

1. Levying developer fees pursuant to Education Code 17620 and Government Code 65995-65998

(cf. 7211- Developer Fees)

2. Forming a community facilities district pursuant to Government Code 53311-53368.3, the Mello-Roos Community Facilities Act

(cf. 7212 - Mello-Roos Districts)

3. Forming a school facilities improvement district pursuant to Education Code 15300-15425

(cf. 7213 - School Facilities Improvement Districts)

4. Issuing voter-approved general obligation bonds

- (cf. 7214 General Obligation Bonds)
- 5. Imposing a qualified parcel tax pursuant to Government Code 50079
- (cf. 3471 Parcel Taxes)
- 6. Using lease revenues for capital outlay purposes from surplus school property

(cf. 3280 - Sale or Lease of District-Owned Real Property)

FACILITIES FINANCING (continued)

7. Applying for state facilities funding pursuant to the Leroy F. Greene School Facilities Act (Education Code 17070.10-17079.30)

The district shall provide reports, maintain records, and provide for audits of the expenditure of state facilities funds as required by law and AR 3460 - Financial Reports and Accountability. (Education Code 41024)

(cf. 3460 - Financial Reports and Accountability)

As applicable, the district shall comply with BP 3470 - Debt Issuance and Management.

(cf. 3470 - Debt Issuance and Management)

Legal Reference: EDUCATION CODE 15100-17059.2 17199.6 School bonds, especially: 15122.5 Ballot statement 15300-15327 School facilities improvement districts 17000-17059.2 State School Building Lease-Purchase Law of 1976 17060-17066 Joint venture school facilities construction projects 17070.10-17076.10 17079.30 Leroy F. Greene School Facilities Act of 1998 17085-17095 17096 State Relocatable Classroom Law of 1979 17582 District deferred maintenance fund 17620-17626 Levies against development projects by school districts especially: 17621 Procedures for levying fees 41024 Accounting system and audits GOVERNMENT CODE 6061 One time Manner of notice as prescribed in designated section 6066 Two weeks' notice 8855 Debt issuance and management 50075-50077.5 Voter-approved special taxes 50079 School districts; qualified special taxes 53175-53187 Integrated Financing District Act 53311-53368.3 Mello-Roos Community Facilities Act of 1982 53753 Assessment notice and hearing requirements 53753.5 Exemptions 54954.1 Mailinged of agenda notice to property owners 54954.6 New or increased tax or assessment; public meetings and hearings; notice 65864-65867 65869.5 Development agreements 65970-65980.1 65981 School facilities development project 65995-65998 Payment of fees against a development project 66000-66008 Fees for development projects 66016-66018.5 66019 Development project fees 66020-66025 Protests and audits HEALTH AND SAFETY CODE 33445.5 Overcrowding of schools resulting from redevelopment 33446 School construction by redevelopment agency

FACILITIES FINANCING (continued)

Legal Reference: (continued)

CALIFORNIA CONSTITUTION Article 13D, Sections 1-6 Assessment and property related fee reform **UNCODIFIED STATUTES** 17696-17696.98 Greene Hughes School Building Lease Purchase Bond Law of 1986 CODE OF REGULATIONS, TITLE 2 1859-1859.106 199 School facility program COURT DECISIONS Ehrlich v. City of Culver City (1996) 12 Cal.4th 854 Loyola Marymount University v. Los Angeles Unified School District (1996) 45 Cal.App.4th 1256 Dolan v. City of Tigard (1994) 114 S.Ct. 2309 Canyon North Co. v. Conejo Valley Unified School District (1993) 19 Cal.App.4th 243, 23 Cal.Rptr.2d 495 Garlic Development Co. v. Hayward Unified School District (1992) 3 Cal.App.4th 320, 4 Cal.Rptr.2d 897 Nollan v. California Coastal Commission (1987) 107 S.Ct. 3141 ATTORNEY GENERAL OPINIONS 79 Ops. Cal. Atty. Gen. 149 (1996)

Management Resources:

<u>WEB SITES</u> California Department of Education: www.cde.ca.gov California State Controller: www.sco.ca.gov Department of General Services, Office of Public School Construction: http://www.opsc.dgs.ca.gov

Policy adopted: September 17, 2012 revised:

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: April 15, 2021

Agenda Item:

Enrollment Report for Month 7 (2/15/2021-3/12/2021)

Background (Describe purpose/rationale of the agenda item):

Click here to enter text.

Fiscal	Impact	(Cost):
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N/A

Funding Source:

Click here to enter text.

Addresses Emphasis Goal(s):

#1: Academic Achievement Recommended Action:	#2: Social Emotional		#3: Physical Environments
Informational	Denial/Rejection		
Discussion	Ratification		
Approval	Explanation: Click here t	nter text.	
□ Adoption			

Originating Department/School: Business Services

Submitted/Recommended By:

Reviewed by Cabinet Member

Erin Garcia, Assistant Superintendent

Approved for Submission to the Governing Board:

Dr. Andy Johnsen, Superintendent

													NON		M7 20/21	M7 19/20	
SCHOOL K 1 2	2	3	4	5	6	7	8	SDC	HH	EAK	ADA	тк	TOTAL	TOTAL	VARIANCE		
EUCALYPTUS HILLS														89	89	105	-16
LAKESIDE FARMS	101	87	99	101	74	85				30		0	0		577	660	-83
LAKEVIEW	89	127	97	118	115	109									655	705	-50
LEMON CREST	54	77	78	73	83	78				21		19	0		483	525	-42
LINDO PARK	53	65	56	66	65	60				30		16	0		411	511	-100
RIVERVIEW			147	149	137	132									565	622	-57
WINTER GARDENS	153	150													303	351	-48
LAKESIDE MIDDLE							263	241	243	14					761	787	-26
TIERRA DEL SOL							227	218	246	29					720	746	-26
HOME FLEX	17	20	11	9	8	14	5	5	4					2	95	19	76
DISTRICT TOTAL	467	526	488	516	482	478	495	464	493	124	0	35	0	91	4,659	5,031	-372

MONTH	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11
2020-2021	4,674	4,673	4,668	4,665	4,659	4,654	4,659				
2019-2020	4,985	4,986	4,966	4,966	5,042	5,036	5,031	5,036	5,031	5,018	5,015
2018-2019	5,073	5,054	5,054	5,046	5,098	5,110	5,098	5,090	5,081	5,070	5,028
2017-2018	5,164	5,179	5,161	5,153	5,211	5,208	5,183	5,159	5,151	5,135	5,101
2016-2017	5,051	\$5,039	5,045	5,031	5,103	5,091	5,080	5,059	5,071	5,050	5,023
2015-2016	5,087	5,100	5,083	5,077	5,138	5,124	5,139	5,121	5,107	5,081	5,056
2014-2015	5,003	5,005	5,010	4,992	4,986	5,040	5,008	5,021	5,015	5,006	-
2013-2014	4,835	4,817	4,823	4,825	4,848	4,834	4,790	4,818	4,813	4,790	-
2012-2013	4,395	4,387	4,372	4,365	4,369	4,375	4,363	4,367	4,365	4,348	-