

# LAKESIDE UNION SCHOOL DISTRICT

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

**May 11, 2023**  
Closed Session: 5:00 p.m.  
Open Session: 6:00 p.m.

## 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).

If you wish to speak under Public Comment, complete the **Public Comment Form**. Advance written information regarding the subject will be appreciated so that all might be better informed regarding the matter. In the interest of time and order, presentations from the public are limited to four (4) minutes per person.

### A. CALL TO ORDER AND ROLL CALL

### B. OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO ADDRESS THE BOARD ON ANY ITEM DESCRIBED IN THIS NOTICE (GOVERNMENT CODE SECTION 54954.3) 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.

### C. CLOSED SESSION – 5:00PM

1. Conference with Labor Negotiator, Lisa Davis, regarding the California School Employees Association and its Chapter 240 pursuant to Government Code §54957.6;
2. Conference with Labor Negotiator, Lisa Davis, regarding the Lakeside Teachers Association pursuant to Government Code §54957.6;
3. Conference with staff regarding anticipated litigation; Initiation of litigation pursuant to Paragraph (4) of Subdivision (d) of Government Code Section 54956.9: Consideration of One (1) Potential Case-Social Media Adolescent Addiction/Personal Products Liability Litigation (Social Media Litigation)
4. Conference with legal counsel – existing litigation – (paragraph (1) of subdivision (D) of Government Code §54956.9).
5. Public Employee Evaluation, Superintendent, pursuant to Government Code §54957.

### D. OPENING PROCEDURES – 6:00PM

1. Reconvene and Welcome Visitors
2. Closed Session Report
3. The Pledge of Allegiance will be led by students from the DREAM Academy. Following the pledge, Teaching Vice Principal Brooke Dexheimer and LEAPP Manager Robyn Bowman will share highlights from their schools/programs.

### E. TRUSTEE REPORTS AND COMMENTS

Trustees will report and comment as desired.

F. OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO ADDRESS THE BOARD ON ANY ITEM DESCRIBED IN THIS NOTICE (GOVERNMENT CODE SECTION 54954.3) 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.

G. PRESENTATIONS/ACTION ITEM

1. Aubrey Mann, of Wilkinson Hadley King & Co. LLP, will present the 2021-22 Annual Audit Report.
2. **Approval** is requested of the 2021-22 Annual Audit Report by Wilkinson Hadley King & Co. LLP.
3. Dr. Kelly Gilbert will present on Expeditionary Learning at Lemon Crest.

H. PUBLIC HEARINGS/ACTION ITEMS

1. **PUBLIC HEARING:** The Governing Board will conduct a public hearing to receive input regarding an Initial Proposal with the Lakeside Teachers Association so negotiations can commence for the 2023-24 school year.
2. **Approval** is requested of the Initial Proposal for a 3-year Agreement with the Lakeside Teachers Association so negotiations can commence for the 2023-24 school year.
3. **Acknowledgment** is requested of the Initial Bargaining Proposal to the District from the Lakeside Teachers Association for the 2023-2024 school year.
4. **PUBLIC HEARING:** The Governing Board will conduct a public hearing to receive input regarding an Initial Proposal with the California School Employees Association and its Chapter 240 so negotiations can commence for the 2023-24 school year.
5. **Approval** is requested of an Initial Proposal with the California School Employees Association and its Chapter 240 so negotiations can commence for the 2023-24 school year.
6. **Acknowledgment** is requested of the Initial Bargaining Proposal to the District from the California School Employees Association and its Chapter 240 for the 2023-2024 school year.

I. 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 April 20, 2023.
- 2.2 **Adoption** is requested of Resolution No. 2023-26, recognizing and honoring the classified employees for their caring and incalculable contributions to the children of Lakeside.

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

I. HUMAN RESOURCES

- 3.1 **Approval/Ratification** is requested of Personnel Assignment Order 2023-11.
- 3.2 **Approval** is requested of an agreement with Azusa Pacific University to provide nursing school students clinical practice in the District.

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 the following resolutions: A) 2023-22, Authorized Agents to Receive Mail/Pick Up Warrants; B) 2023-23, Payment Order; C) 2023-24, Authorized Agent to Sign School Orders (Commercial Warrants); and D) 2023-25, Authorizing Replacement of Warrants.
- 4.3 **Approval** is requested of the purchase of 700 Apple iPads, STM Dux cases, and Logitech Rugged Combo cases at a cost of \$279,453.52.
- 4.4 **Approval** is requested of the following annual contracts for the 2022-2023 school year: A) The Stepping Stones Group, LLC (Special Ed); B) Psychology 360 Inc. (Special Ed); C) Dream Shapers (Lakeview); D) Sunbelt (Lakeview); E) TIEE – Mission Valley Academy (Special Ed); F) Artbeat San Diego (Lakeview); G) Angi Mosier – Helping Our Way (Lakeview); H) Haydee Mejia (Special Ed); and I) San Diego County Superintendent of Schools (Ed Services).
- 4.5 **Approval** is requested of the following annual contracts for the 2023-2024 school year: A) Assess-APE LLC (Special Ed); B) The Jon Gordon Companies (Supt); C) EdPress (Tech); D) San Diego County Superintendent of Schools (Ed Services); E) San Diego County Office of Education (Ed Services); F) Relationships at Work (HR); G) Frontline Education (HR); and H) CODESP (HR).
- 4.6 **Authorization** is requested to award the produce contract to Loewy Enterprises, dba Sunrise Produce, the lowest, responsive and responsible bidder, at an approximate cost of \$188,000 for the 2023-24 school year.
- 4.7 **Authorization** is requested to award the bread contract to Goldstar Food, the lowest, responsive and responsible bidder, at an approximate cost of \$50,000 for the 2023-24 school year.
- 4.8 **Authorization** is requested to award the pizza contract to Domino’s Pizza, the lowest, responsive and responsible bidder, at an approximate cost of \$80,000 for the 2023-24 school year.
- 4.9 **Approval** is requested of the following gifts to the District: A) Bonnie LaChappa has provided meals to the board members and audience prior to board meetings in December, January, February and March; B) East County Performing Arts Association donated \$500 to the TdS Drama department; C) Lindo Park PTA donated \$5,000 to Lindo Park; and D) Winter Gardens PTA donated \$385 to a fall festival field trip.
- 4.10 **Approval** is requested of the Lakeside Farms 5<sup>th</sup> grade class to sell World’s Finest Chocolates for BizTown.

I. BOARD POLICIES, REGULATIONS, BYLAWS AND/OR EXHIBITS

- 6.1 **Adoption** is requested of Board Policy and Regulation 3515: Campus Security.
- 6.2 **Adoption** is requested of Board Policy and Regulation 4112.2: Certification.
- 6.3 **Adoption** is requested Board Policy and Regulation 5142: Safety.
- 6.4 **Adoption** is requested Board Policy and Exhibit 5145.6: Parental Notifications.
- 6.5 **Adoption** is requested Board Policy and Administrative Regulation 6143: Courses of Study.
- 6.6 **Adoption** is requested Board Policy and Administrative Regulation 6161.1: Selection and Evaluation of Instructional Materials.

J. INFORMATIONAL ITEMS

1. Enrollment Report for Month 8 (through March 31, 2023)
2. Quarterly Investment Reports, San Diego County Treasury Investment Pool as of quarter ended March 31, 2023
3. Zero Williams complaints filed for quarter ended March 31, 2023

K. DISCUSSION ITEMS

1. *First Reading* of Board Policy and Administrative Regulation 3250: Transportation Fees.
2. *First Reading* of Board Policy and Administrative Regulation 3460: Financial Reports and Accountability.
3. *First Reading* of Board Policy, Administrative Regulation and Exhibit 4112.9: Employee Notifications.
4. *First Reading* of Board Policy and Administrative Regulation 4118: Suspension/Disciplinary Action.
5. *First Reading* of Board Policy and Administrative Regulation 5131.7: Weapons and Dangerous Instruments.

L. REPORTS TO THE BOARD

1. Union Representatives:
  - A. **Kerry Strong**, 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. **Lisa Davis** will present business and operations updates.
  - B. **Dr. Natalie Winspear** will present educational services updates.
  - C. **Dr. Rhonda Taylor** will present closing comments.

M. ADJOURNMENT

Respectfully Submitted,

*Rhonda L. Taylor, Ed.D.*  
Superintendent

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

**Agenda Item:**

Review and acceptance of the 2021-22 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 California State Controller's Office incurred a delay in certifying the 2021-22 audit reports, which caused a delay in our independent audit of the District.

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, 2022.

There was one finding in the 2021-22 audit report regarding incorrectly filled out independent study agreements at DREAM academy affecting ADA for the site/district. The District will incur a fiscal penalty and corrective oversight is now in place to ensure that policies and procedures are being followed.

**Fiscal Impact (Cost):**

TBD, potential penalty of \$61,000

**Funding Source:**

N/A

**Addresses Emphasis Goal(s):**

- #1: Academic Achievement       #2: Social Emotional       #3: Physical Environments

**Recommended Action:**

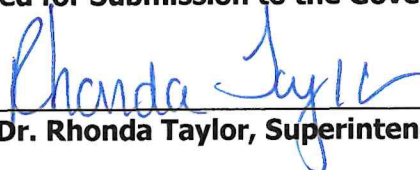
- Informational**                       **Denial/Rejection**  
 **Discussion**                         **Ratification**  
 **Approval**                             **Explanation:** [Click here to enter text.](#)  
 **Adoption**

**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Lisa Davis, Assistant Superintendent**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member**



# Lakeside Union School District

County of San Diego  
Lakeside, California

Audit Report

June 30, 2022



**WILKINSON HADLEY  
KING & CO. LLP**  
CPAs AND ADVISORS



**Lakeside Union School District**

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# Lakeside Union School District

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## Independent Auditor's Report

To the Board of Education  
Lakeside Union School District

### Opinions

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 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

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

### Change in Accounting Principle

As described in Note A to the financial statements, in the fiscal year ended June 30, 2022, the District adopted new accounting guidance, *GASB Statement No. 87, Leases*. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### **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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financials statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying combining financial statements and additional supplementary information, identified in the table of contents, as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations, Section 19810* are presented for purposes of additional analysis and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the accompanying combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, and the additional supplementary information as identified in the table of contents, are 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 April 28, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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

April 28, 2023

**Lakeside Union School District**  
**Management Discussion and Analysis**  
**June 30, 2022**  
**(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, 2022. 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.

Key highlights for the current fiscal year:

- The District implemented GASB Statement No 87 *Leases* which resulted in adjustments to include leases for right-to-use assets.
- The District issued 2014 Election, Series C General Obligation Bonds for \$13,100,000 which represents the final issuance of general obligation bonds under the voter authorization from 2014.
- The District received a significant amount of one time pandemic relief funding that benefited ending fund balance in the General Fund but will not be ongoing.

**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, 2022:

Beginning Net Position*	\$ (57,969,551)
Change	<u>10,357,785</u>
<b>Ending Net Position</b>	<b><u>\$ (47,611,766)</u></b>

\*Reflects adjustment for GASB 87 Implementation

The decrease 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. The reduction of liabilities directly benefited from the large increase in investment income within the trust accounts for the Plans.

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

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Current and Other Assets	\$ 45,283,598	\$ 31,980,208
Capital Assets and Lease Assets	59,375,635	44,701,744
<b>Total Assets</b>	<b><u>\$ 104,659,233</u></b>	<b><u>\$ 76,681,952</u></b>
Deferred Outflows of Resources	<u>\$ 15,862,464</u>	<u>\$ 16,950,642</u>
Current and Other Liabilities	8,181,290	8,068,965
Long-term Liabilities	129,905,483	137,782,698
<b>Total Liabilities</b>	<b><u>\$ 138,086,773</u></b>	<b><u>\$ 145,851,663</u></b>
Deferred Inflows of Resources	<u>\$ 30,046,690</u>	<u>\$ 5,825,732</u>
Net Investment in Capital Assets	(14,255,718)	(10,627,800)
Restricted Net Assets	27,093,643	13,919,451
Unrestricted Net Assets	(60,449,691)	(61,336,452)
<b>Total Net Position</b>	<b><u>\$ (47,611,766)</u></b>	<b><u>\$ (58,044,801)</u></b>

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:

	<u>June 30, 2021</u>	<u>June 30, 2021</u>
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$ 915,905	\$ 841,024
Operating Grants and Contributions	22,158,055	20,228,261
General Revenues		
Taxes Levied for General Purposes	11,868,942	10,990,046
Taxes Levied for Debt Service	2,853,981	2,732,335
Federal and State Aid, Not Restricted	36,030,678	34,620,629
Interest and Investment Earnings	(537,854)	175,772
Interagency Revenues	545,731	592,929
Miscellaneous	522,918	443,200
<b>Total Revenues</b>	<b><u>\$ 74,358,356</u></b>	<b><u>\$ 70,624,196</u></b>
<b>Expenses</b>		
Government Activities:		
Instruction	\$ 38,180,440	\$ 43,968,244
Instruction-Related Services	5,391,042	5,368,329
Pupil Services	6,557,789	6,712,837
General Administration	4,586,507	5,216,401
Plant Services	4,357,577	4,610,352
Ancillary Services	24,462	8,136
Community Services	1,292,177	1,172,167
Interest on Long Term Debt	3,344,303	3,279,696
Other Outgo	266,274	21,451
<b>Total Expenses</b>	<b><u>\$ 64,000,571</u></b>	<b><u>\$ 70,357,613</u></b>
<b>Total Increase (Decrease) in     Net Position</b>	<b><u>\$ 10,357,785</u></b>	<b><u>\$ 266,583</u></b>

**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, 2022:

	Adopted Budget	Year-End Budget	Actual
Total Revenues	61,986,552	65,937,385	66,116,851
Total Expenditures	62,625,857	65,839,657	64,313,817
Total Other Sources/(Uses)	-	-	410,663

The actual net increase to the total revenue budget of \$4,130,299 was due to increased one time funding associated with the COVID-19 pandemic.

The actual net increase to the total expenditure budget of \$1,687,960 was a result of increased services necessary to provide a safe school opening amid the COVID-19 pandemic.

The following table summarizes the General Fund operational fund financial statements for the year ended June 30, 2022:

Total Revenues	66,116,851
Total Expenditures	64,313,817
Other Finance Sources & (Uses)	410,663
Net Change in Fund Balance	2,213,697

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. Future financial performance is dependent on management’s ability to continue to control expenses and maintain revenue levels in an environment of declining enrollment in a post-pandemic environment.

## 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. The District issued the third and final portion of the measure during the 2021-22 fiscal year.

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 2021-22 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 \$4,526,885 on June 30, 2022 are all related to the bond projects listed above.

## Capital Assets

The following tables show the values of capital assets at June 30, 2022 and June 30, 2021:

Comparative Schedule of Capital Assets  
(net of depreciation)  
June 30, 2022 and 2021

	2021	2021*	Net Change
Governmental Activities:			
Land	\$ 2,600,683	\$ 2,600,683	\$ -
Work in progress	4,526,885	4,430,696	96,189
Buildings	44,248,235	31,666,658	12,581,577
Improvements	3,307,796	3,370,371	(62,575)
Equipment	3,850,940	2,633,336	
Lease Assets	841,096	724,040	117,056
Total	<u>\$ 59,375,635</u>	<u>\$ 45,425,784</u>	<u>\$ 12,732,247</u>

\*Adjusted to reflect change for GASB 87 implementation.



**Long Term Debt**

The following table shows the long term Debt at June 30, 2022 and June 30, 2021:

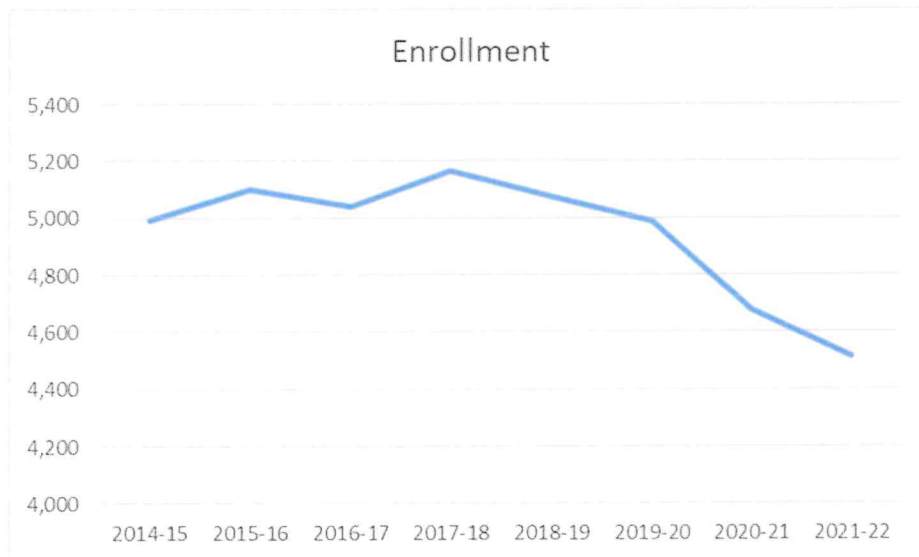
Comparative Schedule of Outstanding Debt  
June 30, 2022 and 2021

	2022	2021*	Net Change
Governmental Activities:			
General Obligation Bonds	\$ 77,543,339	\$ 64,106,973	\$ 13,436,366
Solar Loan Payable	8,493,537	-	8,493,537
Leases Payable	793,483	648,790	144,693
<b>Total</b>	<b>\$ 86,830,359</b>	<b>\$ 64,755,763</b>	<b>\$ 22,074,596</b>

\*Adjusted to reflect GASB 87 Implementation.

**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. Since that time the District has experienced a consistent decline in enrollment through 2019-20 and a significant decrease in 2020-21 and 2021-22 as a result 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 Position as of June 30, 2022. 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 Lisa Davis, Assistant Superintendent of Business Services, at Lakeside Union School District, 12335 Woodside Avenue, Lakeside, CA 92040.

## Basic Financial Statements

# Lakeside Union School District

## Statement of Net Position

June 30, 2022

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	<u>Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 37,632,098
Accounts Receivable	7,129,254
Inventory	39,919
Prepaid Expenses	482,327
Capital Assets:	
Land	2,600,683
Land Improvements	4,278,147
Buildings & Improvements	67,540,857
Equipment	10,775,885
Work in Progress	4,526,885
Less Accumulated Depreciation	(31,187,918)
Lease Assets:	
Equipment	1,600,801
Less Accumulated Amortization	(759,705)
Total Assets	<u>104,659,233</u>
<b>Deferred Outflows of Resources</b>	<u>15,862,464</u>
<b>Liabilities</b>	
Accounts Payable and Other Current Liabilities	6,350,532
Unearned Revenue	1,830,758
Long-Term Liabilities:	
Due Within One Year	2,381,291
Due In More Than One Year	127,524,192
Total Liabilities	<u>138,086,773</u>
<b>Deferred Inflows of Resources</b>	<u>30,046,690</u>
<b>Net Position</b>	
Net Investment in Capital Assets	(14,255,718)
Restricted For:	
Capital Projects	14,681,219
Debt Service	2,448,383
Educational Programs	4,540,478
Other Purposes (Expendable)	4,816,217
Other Purposes (Nonexpendable)	607,346
Unrestricted	(60,449,691)
Total Net Position	<u>\$ (47,611,766)</u>

The accompanying notes to the financial statements are an integral part of this statement.

**Lakeside Union School District**  
Statement of Activities  
For the Year Ended June 30, 2022

Functions	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
<b>Governmental Activities</b>					<b>Governmental Activities</b>
Instruction	\$ 38,180,440	\$ 661,154	\$ 13,077,049	\$ -	\$ (24,442,237)
Instruction-Related Services:					
Instructional Supervision and Administration	1,133,806	8,696	86,529	-	(1,038,581)
Instructional Library, Media and Technology	187,471	-	5,472	-	(181,999)
School Site Administration	4,069,765	7,706	703,637	-	(3,358,422)
Pupil Services:					
Home-to-School Transportation	1,173,414	50	18,500	-	(1,154,864)
Food Services	2,283,914	72,316	4,129,763	-	1,918,165
All Other Pupil Services	3,100,461	1,508	631,735	-	(2,467,218)
General Administration:					
Centralized Data Processing	696,566	-	227,499	-	(469,067)
All Other General Administration	3,889,941	11,488	785,065	-	(3,093,388)
Plant Services	4,357,577	4,284	29,190	-	(4,324,103)
Ancillary Services	24,462	-	37,017	-	12,555
Community Services	1,292,177	146,826	2,423,416	-	1,278,065
Interest on Long-Term Debt	3,344,303	-	-	-	(3,344,303)
Debt Issuance Costs	251,602	-	-	-	(251,602)
Transfers Between Agencies	14,672	1,877	3,183	-	(9,612)
<b>Total Governmental Activities</b>	<b>\$ 64,000,571</b>	<b>\$ 915,905</b>	<b>\$ 22,158,055</b>	<b>\$ -</b>	<b>(40,926,611)</b>

**General Revenues**

Taxes and Subventions:	
Property Taxes, Levied for General Purposes	\$ 11,868,942
Property Taxes, Levied for Debt Service	2,853,981
Federal and State Aid Not Restricted for Specific Purposes	36,030,678
Interest and Investment Earnings	(537,854)
Interagency Revenues	545,731
Miscellaneous	522,918
<b>Total General Revenues</b>	<b>51,284,396</b>
Change in Net Position	10,357,785
Net Position - Beginning of Year, As Restated (See Note U)	(57,969,551)
Net Position - Ending	<u>\$ (47,611,766)</u>

The accompanying notes to the financial statements are an integral part of this statement.

**Lakeside Union School District**  
 Balance Sheet – Governmental Funds  
 June 30, 2022

	General Fund	Building Fund	Special Reserve For Capital Outlay	Nonmajor Governmental Funds	Total
<b>Assets</b>					
Cash and Investments	\$ 13,543,020	\$ 7,522,516	\$ 8,510,454	\$ 8,056,108	\$ 37,632,098
Accounts Receivable	6,072,404	18,975	39	1,037,836	7,129,254
Due from Other Funds	1,777,326	-	-	1,484,815	3,262,141
Stores Inventories	-	-	-	39,919	39,919
Prepaid Expenditures	482,327	-	-	-	482,327
<b>Total Assets</b>	<b>\$ 21,875,077</b>	<b>\$ 7,541,491</b>	<b>\$ 8,510,493</b>	<b>\$ 10,618,678</b>	<b>\$ 48,545,739</b>
<b>Liabilities and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 3,579,701	\$ 1,649,089	\$ -	\$ 280,564	\$ 5,509,354
Due to Other Funds	1,484,815	1,127,343	-	649,983	3,262,141
Unearned Revenue	1,699,433	-	-	131,325	1,830,758
<b>Total Liabilities</b>	<b>6,763,949</b>	<b>2,776,432</b>	<b>-</b>	<b>1,061,872</b>	<b>10,602,253</b>
<b>Fund Balance:</b>					
Nonspendable	567,327	-	-	40,019	607,346
Restricted	3,770,504	4,765,059	8,493,537	9,516,787	26,545,887
Committed	900,000	-	-	-	900,000
Assigned	661,271	-	16,956	-	678,227
Unassigned	9,212,026	-	-	-	9,212,026
<b>Total Fund Balance</b>	<b>15,111,128</b>	<b>4,765,059</b>	<b>8,510,493</b>	<b>9,556,806</b>	<b>37,943,486</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 21,875,077</b>	<b>\$ 7,541,491</b>	<b>\$ 8,510,493</b>	<b>\$ 10,618,678</b>	<b>\$ 48,545,739</b>

The accompanying notes to the financial statements are an integral part of this statement.

# Lakeside Union School District

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2022

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**Total fund balances governmental funds:** \$ 37,943,486

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

Capital assets relating to governmental activities, at historical cost	89,722,457	
Accumulated depreciation	<u>(31,187,918)</u>	
Net		58,534,539
Lease assets relating to governmental activities, at historical cost	1,600,801	
Accumulated amortization	<u>(759,705)</u>	
Net		841,096

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 unmaturing interest owing at the end of the period was: (841,178)

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	77,543,339	
Solar loan payable	8,493,537	
Leases payable	793,483	
Net pension liability	30,977,771	
Net OPEB liability	11,690,171	
Compensated absences	<u>407,182</u>	
Total		(129,905,483)

The accompanying notes to the financial statements are an integral part of this statement.

**Lakeside Union School District**

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position, Continued  
June 30, 2022

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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:

3,368,823

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	10,875,739	
Deferred inflows of resources relating to pensions	<u>(24,578,498)</u>	
Net		(13,702,759)

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	1,617,902	
Deferred inflows of resources relating to OPEB	<u>(5,468,192)</u>	
Net		<u>(3,850,290)</u>

**Total net position governmental activities:** \$ (47,611,766)



# Lakeside Union School District

## Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds For the Year Ended June 30, 2022

	General Fund	Building Fund	Special Reserve For Capital Outlay	Nonmajor Governmental Funds	Total
<b>Revenues</b>					
State Apportionment	\$ 17,740,229	\$ -	\$ -	\$ -	\$ 17,740,229
Education Protection Account Funds	16,874,528	-	-	-	16,874,528
Property Taxes	11,868,942	-	-	2,853,981	14,722,923
Federal Revenue	5,531,590	-	-	3,965,383	9,496,973
Other State Revenue	8,505,958	-	-	1,703,331	10,209,289
Interest	98,554	76,896	123	43,869	219,442
FMV Adjustment	(386,739)	(215,196)	(500)	(154,861)	(757,296)
Other Local Revenue	5,890,535	-	-	2,421,269	8,311,804
<b>Total Revenues</b>	<b>\$ 66,123,597</b>	<b>\$ (138,300)</b>	<b>\$ (377)</b>	<b>\$ 10,832,972</b>	<b>\$ 76,817,892</b>
<b>Expenditures</b>					
Current Expenditures:					
Instruction	42,185,862	-	-	435,505	42,621,367
Instruction - Related Services	5,724,803	-	-	159,339	5,884,142
Pupil Services	4,811,969	-	-	2,395,066	7,207,035
Ancillary Services	-	-	-	24,462	24,462
Community Services	15,046	-	-	1,443,590	1,458,636
General Administration	4,989,259	-	-	82,431	5,071,690
Plant Services	5,103,163	7,114	-	39,648	5,149,925
Other Outgo	14,672	-	-	-	14,672
Debt Issuance Costs	-	251,602	-	-	251,602
Capital Outlay	1,202,115	13,323,037	-	405,033	14,930,185
Debt Service:					
Principal	265,970	-	-	3,350,000	3,615,970
Interest	958	-	-	1,662,663	1,663,621
<b>Total Expenditures</b>	<b>64,313,817</b>	<b>13,581,753</b>	<b>-</b>	<b>9,997,737</b>	<b>87,893,307</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,809,780	(13,720,053)	(377)	835,235	(11,075,415)
<b>Other Financing Sources (Uses):</b>					
Proceeds from Sale of Bonds	-	13,333,102	-	2,243,900	15,577,002
Proceeds from Solar Loan	-	-	8,493,537	-	8,493,537
Proceeds from Leases	410,663	-	-	-	410,663
<b>Total Other Financing Sources (Uses)</b>	<b>410,663</b>	<b>13,333,102</b>	<b>8,493,537</b>	<b>2,243,900</b>	<b>24,481,202</b>
Net Change in Fund Balance	2,220,443	(386,951)	8,493,160	3,079,135	13,405,787
Fund Balance, Beginning of Year	12,890,685	5,152,010	17,333	6,477,671	24,537,699
<b>Fund Balance, End of Year</b>	<b>\$ 15,111,128</b>	<b>\$ 4,765,059</b>	<b>\$ 8,510,493</b>	<b>\$ 9,556,806</b>	<b>\$ 37,943,486</b>

The accompanying notes to the financial statements are an integral part of this statement.

**Lakeside Union School District**

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, 2022

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**Total change in fund balances governmental funds:** \$ 13,405,787

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

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

Expenditures for capital outlay	14,930,185	
Depreciation expense	(1,097,390)	
Amortization expense	<u>(293,607)</u>	
Net		13,539,188

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 3,615,970

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were: (24,481,202)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: (1,514,210)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 46,649

The accompanying notes to the financial statements are an integral part of this statement.

**Lakeside Union School District**

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, 2022

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Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	5,744,415
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:	(243,003)
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:	<u>244,191</u>
<b>Change in net position of governmental activities:</b>	<u><u>\$ 10,357,785</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

# Lakeside Union School District

Notes to the Financial Statements  
For the Year Ended June 30, 2022

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## 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. Reporting Entity

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 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.

## Lakeside Union School District

Notes to the Financial Statements, Continued

June 30, 2022

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**Fund Financial Statements.** The fund financial statements provide information about the District's funds. 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.

### *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*).

**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 §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:

**Associated Student Body Fund:** This fund is used to account separately for the activities of associated student body organizations operated by the District.

**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*).

**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 §65970 through §65981* or *Government Code §65995*, or items specified in agreements with the developer (*Government Code §66006*).

**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.

4. Basis of Accounting – Measurement Focus

**Government-Wide Financial Statements.** The government-wide financial statements are reported using the economic resources measurement focus. The government-wide 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.

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 1<sup>st</sup>. 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. Revenues and Expenses

a. Revenues – Exchange and Non-Exchange

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.

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.



## Lakeside Union School District

Notes to the Financial Statements, Continued

June 30, 2022

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### 8. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

#### 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.

#### 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.

**Lakeside Union School District**  
 Notes to the Financial Statements, Continued  
 June 30, 2022

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

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

d. Lease Assets & Lease Liabilities

A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment. In accordance with GASB Statement 87, the District records lease assets and lease liabilities with a capitalization threshold of \$5,000. Lease assets are amortized over the shorter of the useful life of the underlying asset (as defined in capital assets policy) or the lease term. Lease liabilities are reduced as principal payments on the lease are made.

e. 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.

f. 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.

g. 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.

h. 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. Commitments 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.

i. 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.

j. 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 Pupil Transportation Fund (Fund 15) and The Special Reserve Fund for Other Than Capital Outlay (Fund 17) 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.

k. 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.

l. 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, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

m. 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	January 1, 2022
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

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.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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, 2022. Those newly implemented pronouncements are as follows:

Description	Date Issued
<b>GASB Statement 87, Leases</b>	06/2017
<b>GASB Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period</b>	06/2018
<b>GASB Statement 92, Omnibus 2020</b>	01/2020
<b>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</b>	06/2020
<b>GASB Statement 98, The Annual Comprehensive Financial Report</b>	10/2021
<b>GASB Implementation Guide No. 2019-3, Leases</b>	08/2019
<b>GASB Implementation Guide No. 2020-1, Implementation Guidance Update – 2020</b>	04/2020
<b>GASB Implementation Guide No. 2021-1, Implementation Guidance Update – 2021 (Applicable portions to the 2021-22 fiscal year)</b>	05/2021

The implementation of new accounting guidelines resulted in the following changes during the fiscal year ended June 30, 2022:

- Leases where the District is the lessee were previously accounted for as a current expense in the years the lease payments were made. Under the provisions of GASB Statement No. 87 these leases are recorded on the government wide statement of net position as lease assets which are amortized over the life of the asset or lease (whichever is shorter), and lease liabilities which are reduced over the life of the lease by principal payments. See Note M for additional information on leases recorded under GASB 87.
- Leases where the District is the lessor were previously accounted for as rental income in the year that the rent was collected. Under the provisions of GASB Statement No. 87 these leases are recorded at inception of the lease as a lease receivable and a deferred inflow of resources. The District did not have any agreements as the lessor, and therefore no adjustments were made to the financial statements for this change.

Implementation of these standards did not result in any additional changes to financial accounting or reporting for the District.

**Lakeside Union School District**  
 Notes to the Financial Statements, Continued  
 June 30, 2022

**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:

<u>Violation</u>	<u>Action Taken</u>
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:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None	Not Applicable	Not Applicable

**C. Fair Value Measurements**

The District's investments at June 30, 2022, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

	<u>Amount</u>	<u>Fair Value Measurement Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
External investment pools measured at fair value				
San Diego County Treasury	\$ 29,013,200	\$ -	\$ 29,013,200	\$ -
Total investments by fair value level	\$ 29,013,200	\$ -	\$ 29,013,200	\$ -

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.

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.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**D. Cash and Investments**

As of June 30, 2022, the District held the following cash and cash equivalents:

	General Fund	Building Fund	Special Reserve For Capital Outlay	Nonmajor Governmental Funds	Total
Cash in County Treasury	\$ 13,798,970	\$ 7,713,094	\$ 17,346	\$ 8,156,794	\$ 29,686,204
FMV Adjustment	(340,950)	(190,578)	(429)	(141,047)	(673,004)
Cash with Fiscal Agent	-	-	8,493,537	-	8,493,537
Cash in Bank and in Revolving Fund	85,000	-	-	40,361	125,361
Total Cash and Cash Equivalents	<u>\$ 13,543,020</u>	<u>\$ 7,522,516</u>	<u>\$ 8,510,454</u>	<u>\$ 8,056,108</u>	<u>\$ 37,632,098</u>

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 (\$29,686,204 as of June 30, 2022). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$29,013,200. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

Cash balances on hand and in banks (\$40,261 as of June 30, 2022) and in revolving fund (\$85,100 as of June 30, 2022) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

3. Cash with Fiscal Agent

Cash balances held with fiscal agent (\$8,493,537 as of June 30, 2023) are held in a cash account at Bank of America (trustee) to be distributed to the District upon submission of allowable expenditures for the Solar project.



**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
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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.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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

**Lakeside Union School District**  
 Notes to the Financial Statements, Continued  
 June 30, 2022

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. Credit Risk

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 Lakeside Unionly recognized rating agencies are designed to give an indication of risk.

At June 30, 2022, credit risk for the District’s investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 29,013,200

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, 2022, the District’s bank balances, revolving cash balances, and cash with fiscal agent were held at financial institutions that have secured the deposits with insurance, but not in the District’s name, as such \$8,368,176 is exposed to custodial credit risk.

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 \$29,013,200. The average weighted maturity for this pool was 551 days at June 30, 2022.

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. Investment Accounting Policy

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

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.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
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**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, 2022, consisted of:

	Major Governmental Funds			Nonmajor Governmental Funds	Total
	General Fund	Building Fund	Special Reserve For Capital Outlay		
Federal Government:					
Special Education	\$ 1,692,503	\$ -	\$ -	\$ -	\$ 1,692,503
ESSER/GEER	1,558,205	-	-	-	1,558,205
Title I	907,473	-	-	-	907,473
Child Nutrition Program	-	-	-	555,658	555,658
Other Federal Programs	96,873	-	-	-	96,873
State Government:					
Special Education	511,176	-	-	-	511,176
Lottery	285,236	-	-	-	285,236
Educator Effectiveness	235,703	-	-	-	235,703
Classified Summer Assistance	179,140	-	-	-	179,140
Child Development Preschool	-	-	-	175,959	175,959
Child Nutrition Program	-	-	-	36,015	36,015
Other State Programs	5,677	-	-	-	5,677
Local Sources					
Interest	52,733	18,975	39	5,496	77,243
Care Program	-	-	-	264,708	264,708
ASES	233,605	-	-	-	233,605
Charter School Oversight	170,640	-	-	-	170,640
Childrens Health Fund	75,000	-	-	-	75,000
Other Local Sources	68,440	-	-	-	68,440
Total Accounts Receivable	<u>\$ 6,072,404</u>	<u>\$ 18,975</u>	<u>\$ 39</u>	<u>\$ 1,037,836</u>	<u>\$ 7,129,254</u>

**F. Prepaid Expenditures**

Prepaid expenditures as of June 30, 2022 consisted of:

	General Fund
Software Licenses	\$ 482,327
Total Prepaid Expenditures	<u>\$ 482,327</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**G. Capital Assets and Lease Assets**

Capital asset and lease asset activity for the year ended June 30, 2022, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,600,683	\$ -	\$ -	\$ 2,600,683
Work in progress	4,430,696	96,189	-	4,526,885
Total capital assets not being depreciated	<u>7,031,379</u>	<u>96,189</u>	<u>-</u>	<u>7,127,568</u>
Capital assets being depreciated:				
Land improvements	4,267,024	11,123	-	4,278,147
Buildings and improvements	53,969,532	13,571,325	-	67,540,857
Equipment	9,524,337	1,251,548	-	10,775,885
Total capital assets being depreciated	<u>67,760,893</u>	<u>14,833,996</u>	<u>-</u>	<u>82,594,889</u>
Less accumulated depreciation for:				
Land improvements	(896,653)	(73,698)	-	(970,351)
Buildings and improvements	(22,302,874)	(989,748)	-	(23,292,622)
Equipment	(6,891,001)	(33,944)	-	(6,924,945)
Total accumulated depreciation	<u>(30,090,528)</u>	<u>(1,097,390)</u>	<u>-</u>	<u>(31,187,918)</u>
Total capital assets, net	<u>44,701,744</u>	<u>13,832,795</u>	<u>-</u>	<u>58,534,539</u>
Lease assets				
Equipment	1,190,138	410,663	-	1,600,801
Less accumulated amortization	(466,098)	(293,607)	-	(759,705)
Total lease assets, net	<u>724,040</u>	<u>117,056</u>	<u>-</u>	<u>841,096</u>
Capital assets and lease assets, net	<u>\$ 45,425,784</u>	<u>\$ 13,949,851</u>	<u>\$ -</u>	<u>\$ 59,375,635</u>

Depreciation and amortization were charged to functions as follows:

	Depreciation by Function	Amortization by Function
Instruction	\$ 521,207	\$ 265,124
Instruction Related	159,299	26,376
Pupil Services	160,883	-
Community Services	2,336	-
General Administration	126,067	959
Plant Services	127,598	1,148
Total	<u>\$ 1,097,390</u>	<u>\$ 293,607</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**H. Interfund Balances & Activities**

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2022 consisted of the following:

<u>Interfund Receivable (Due From Other Funds)</u>	<u>Interfund Payable (Due To Other Funds)</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Building Fund	\$ 1,127,343	Capital projects expenditures
General Fund	Nonmajor Govt. Funds	194,380	Administrative costs and OPEB
General Fund	Nonmajor Govt. Funds	455,603	Reimburse expenditures
Nonmajor Govt. Funds	General Fund	1,484,815	Revenue transfers and program contributions
	Total	<u>\$ 3,262,141</u>	

2. Transfers To and From Other Funds

As of June 30, 2023 there were no transfers between funds.

**I. Accounts Payable**

Accounts payable balances as of June 30, 2022, consisted of:

	<u>Major Governmental Funds</u>		<u>Nonmajor Governmental Funds</u>	<u>Total</u>
	<u>General Fund</u>	<u>Building Fund</u>		
Vendors Payable	\$ 3,027,488	\$ 1,649,089	\$ 187,511	\$ 4,864,088
Payroll and Benefits	500,651	-	93,053	593,704
Other Current Liabilities	51,562	-	-	51,562
Total Accounts Payable	<u>\$ 3,579,701</u>	<u>\$ 1,649,089</u>	<u>\$ 280,564</u>	<u>\$ 5,509,354</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**J. Unearned Revenue**

Unearned revenue balances as of June 30, 2022, consisted of:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Federal Programs			
ESSER III	\$ 361,462	\$ -	\$ 361,462
Indian Education	28,515	-	28,515
ARP - Homeless	2,815	-	2,815
Child Nutrition Equipment	-	86,400	86,400
State Programs			
Universal Pre-Kindergarten	186,052	-	186,052
In Person Instruction Grant	1,120,589	-	1,120,589
Local Sources			
School Lunch Balances	-	44,925	44,925
Total Unearned Revenue	<u>\$ 1,699,433</u>	<u>\$ 131,325</u>	<u>\$ 1,830,758</u>

**K. 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.

The District participated in the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Note Program, Series 2020B-2 issued March 18, 2021. The notes matured on January 31, 2022 including interest at 0.25%. The District's share of the Tax and Revenue Anticipation Notes issued was \$3,500,000. The notes were issued to supplement cash flows of the District.

Description	Beginning Balance	Issued	Redeemed	Ending Balance
2020-21 Tax Revenue Anticipation Notes	<u>\$ 3,500,000</u>	<u>\$ -</u>	<u>\$ 3,500,000</u>	<u>\$ -</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**L. Fund Balance Classifications of the Governmental Funds**

Ending fund balance classifications of the governmental funds for the year ended June 30, 2022, consisted of:

	Major Governmental Funds			Nonmajor Governmental Funds	Total
	General Fund	Building Fund	Special Reserve For Capital Outlay		
<b>Nonspendable Fund Balance</b>					
Revolving Cash	\$ 85,000	\$ -	\$ -	\$ 100	\$ 85,100
Inventory	-	-	-	39,919	39,919
Prepaid Expenditures	482,327	-	-	-	482,327
<b>Total Nonspendable Fund Balance</b>	<b>567,327</b>	<b>-</b>	<b>-</b>	<b>40,019</b>	<b>607,346</b>
<b>Restricted Fund Balance</b>					
Capital Projects	-	4,765,059	8,493,537	1,482,213	14,740,809
Debt Service	-	-	-	2,448,383	2,448,383
Educational Programs	2,031,720	-	-	2,508,758	4,540,478
Child Nutrition	-	-	-	3,018,528	3,018,528
Other Purposes	1,738,784	-	-	58,905	1,797,689
<b>Total Restricted Fund Balance</b>	<b>3,770,504</b>	<b>4,765,059</b>	<b>8,493,537</b>	<b>9,516,787</b>	<b>26,545,887</b>
<b>Committed Fund Balance</b>					
Deferred Maintenance	500,000	-	-	-	500,000
Technology	400,000	-	-	-	400,000
<b>Total Committed Fund Balance</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900,000</b>
<b>Assigned Fund Balance</b>					
Capital Projects	-	-	16,956	-	16,956
Educational Programs	650,888	-	-	-	650,888
Transportation	10,135	-	-	-	10,135
Other Purposes	248	-	-	-	248
<b>Total Assigned Fund Balance</b>	<b>661,271</b>	<b>-</b>	<b>16,956</b>	<b>-</b>	<b>678,227</b>
<b>Unassigned Fund Balance</b>					
For Economic Uncertainties	1,997,555	-	-	-	1,997,555
Other Unassigned	7,214,471	-	-	-	7,214,471
<b>Total Unassigned Fund Balance</b>	<b>9,212,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,212,026</b>
<b>Total Fund Balance</b>	<b>\$ 15,111,128</b>	<b>\$ 4,765,059</b>	<b>\$ 8,510,493</b>	<b>\$ 9,556,806</b>	<b>\$ 37,943,486</b>



**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**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, 2022, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$ 64,106,973	\$ 17,287,153	\$ 3,850,787	\$ 77,543,339	\$ 1,110,552
Solar Loan Payable	-	8,493,537	-	8,493,537	504,013
Leases Payable	648,790	410,663	265,970	793,483	359,544
Net Pension Liability*	56,474,772	-	25,497,001	30,977,771	-
Net OPEB Obligation*	16,747,122	-	5,056,951	11,690,171	-
Compensated Absences*	453,831	-	46,649	407,182	407,182
Total Governmental Activities	<u>\$ 138,431,488</u>	<u>\$ 26,191,353</u>	<u>\$ 34,717,358</u>	<u>\$ 129,905,483</u>	<u>\$ 2,381,291</u>

\*Other long-term liabilities

- Payments for general obligation bonds are made from the bond interest and redemption fund.
- Payments for the solar loan payable are made from the special reserve fund for capital outlay projects.
- Payments for leases payable 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, all amounts have been issued with no authorization remaining.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

General obligation bonds at June 30, 2022 consisted of the following:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2008 Election, Series A	04/23/09	3.00 - 6.03%	08/01/33	\$ 21,833,149
2008 Election, Series B	10/07/10	6.14 - 6.49%	08/01/50	12,982,209
2015 Refunding Bonds	06/09/15	2.00 - 4.00%	08/01/35	6,185,000
2016 Refunding Bonds	11/02/16	2.00 - 4.00%	08/01/33	17,815,000
2014 Election, Series B	11/15/18	4.00 - 5.75%	08/01/45	15,000,000
2014 Election, Series C	08/05/21	4.00%	08/01/41	13,100,000
<b>Total</b>				<b>\$ 86,915,358</b>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2008 Election, Series A					
Principal	\$ 1,783,149	\$ -	\$ -	\$ 1,783,149	\$ -
Premium	51,687	-	-	51,687	-
Accreted Interest	2,626,070	376,553	-	3,002,623	-
2008 Election, Series B					
Principal	10,690,031	-	-	10,690,031	-
Premium	278,929	-	-	278,929	-
Accreted Interest	9,786,172	1,333,598	-	11,119,770	-
2015 Refunding Bonds					
Principal	5,800,000	-	150,000	5,650,000	85,000
Discount	(75,355)	-	(1,949)	(73,406)	(1,104)
2016 Refunding Bonds					
Principal	16,955,000	-	510,000	16,445,000	690,000
Premium	1,844,333	-	55,477	1,788,856	75,057
2014 Election, Series B					
Principal	13,505,000	-	490,000	13,015,000	-
Premium	861,957	-	31,274	830,683	-
2014 Election, Series C					
Principal	-	13,100,000	2,200,000	10,900,000	220,000
Premium	-	2,477,002	415,985	2,061,017	41,599
<b>Total</b>	<b>\$ 64,106,973</b>	<b>\$ 17,287,153</b>	<b>\$ 3,850,787</b>	<b>\$ 77,543,339</b>	<b>\$ 1,110,552</b>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

The annual requirements to amortize the bonds outstanding at June 30, 2022 are as follows:

Year Ended June 30,	Principal	Interest	Accreted Interest	Total
2023	\$ 995,000	\$ 1,843,522	\$ -	\$ 2,838,522
2024	1,200,000	1,806,794	-	3,006,794
2025	1,080,152	1,767,744	819,848	3,667,744
2026	1,184,216	1,745,469	780,784	3,710,469
2027	886,318	1,719,944	1,148,682	3,754,944
2028-2032	14,912,463	7,259,798	1,187,537	23,359,798
2033-2037	16,778,266	3,802,119	9,201,734	29,782,119
2038-2042	12,140,436	1,884,900	18,714,997	32,740,333
2043-2047	6,795,991	394,900	15,745,828	22,936,719
2048-2052	2,510,338	-	26,577,351	29,087,689
Total	<u>\$ 58,483,180</u>	<u>\$ 22,225,187</u>	<u>\$ 74,176,761</u>	<u>\$ 154,885,128</u>

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, 2022.

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.

*Bond Premium and 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 and then amortize the premium or discount over the life of the bond.

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

	2008 Election Series A	2008 Election Series B	2015 Refunding	2016 Refunding	2014 Election Series B	2014 Election Series C
Total Interest Payments	\$ 23,929,697	\$ 79,073,622	\$ 3,328,219	\$ 8,717,336	\$ 11,652,125	\$ 5,760,057
Bond Premium/Discount	(846,769)	(338,737)	80,353	(1,937,882)	(957,376)	(2,477,002)
Net Interest Payments	<u>23,082,928</u>	<u>78,734,885</u>	<u>3,408,572</u>	<u>6,779,454</u>	<u>10,694,749</u>	<u>3,283,055</u>
PAR Amount of Bonds	21,833,149	12,982,209	6,185,000	17,815,000	15,000,000	13,100,000
Periods	21	38	20	15	26	20
Effective Interest Rate	5.03%	15.96%	2.76%	2.54%	2.74%	1.25%

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

3. Solar Loan Payable

On December 29, 2021 the District entered into an equipment lease/purchase agreement with Banc of America Public Capital Corp to obtain funds for a Solar Project. \$8,493,537 was deposited into a project fund at Banc of America to be disbursed to the District upon receipt of allowable expenditures for the project. The agreement calls for annual payments of \$643,392 inclusive of interest at a rate of 1.641% beginning December 2022 and extending through December 2036.

Future payments on the agreement are scheduled as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 504,013	\$ 139,379	\$ 643,392
2024	512,284	131,108	643,392
2025	520,690	122,702	643,392
2026	529,235	114,157	643,392
2027	537,919	105,473	643,392
2028-2032	2,824,939	392,021	3,216,960
2033-2037	3,064,457	152,503	3,216,960
Total	<u>\$ 8,493,537</u>	<u>\$ 1,157,343</u>	<u>\$ 9,650,880</u>

4. Leases Payable

The District has entered into three lease agreements with Apple Inc for the right to use iPads, three lease agreements with Kyocera Document Solutions for the right to use copy machines, twenty one lease agreements with Wells Fargo Financial for the right to use copy machines, two lease agreements with US Bank Equipment Finance for the right to use copy machines, and six lease agreements with Xerox for the right to use copy machines. The lease agreements have been recorded in accordance with GASB Statement No. 87 as lease assets and lease liabilities. The leases have been discounted at an imputed rate of 3.00%.

Future payments on the lease agreements are scheduled as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 359,544	\$ 5,567	\$ 365,111
2024	217,740	1,516	219,256
2025	109,318	272	109,590
2026	103,233	106	103,339
2027	3,648	19	3,667
Total	<u>\$ 793,483</u>	<u>\$ 7,480</u>	<u>\$ 800,963</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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5. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2022 amounted to \$407,182. This amount is included as part of long-term liabilities in the government-wide financial statements.

6. Net Pension Liability

The District's beginning net pension liability was \$56,474,772 and decreased by \$25,497,001 during the year ended June 30, 2022 for a ending net pension liability of \$30,977,771. See Note N for additional information regarding the net pension liability.

7. Net OPEB Liability

The District's beginning net OPEB liability was \$16,747,122 and decreased by \$5,056,951 during the year ended June 30, 2022 for a ending net OPEB liability of \$11,690,171. See Note O for additional information regarding the net OPEB liability.

**N. Pension Plans**

1. General Information about the Pension Plans

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, 2022 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date		
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 (2021-22)	10.250%	10.205%
Required Employer Contribution Rates (2021-22)	16.920%	16.920%
Required State Contribution Rates (2021-22)	10.828%	10.828%

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

\*\*The contribution rate for CalSTRS 2% at 62 members is based, in part, on the normal cost of benefits and may increase or decrease in future years.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

	CalPERS	
	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date		
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	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.5%	1.0 - 2.5%*
Required Employee Contribution Rates (2021-22)	7.000%	7.000%
Required State Contribution Rates (2021-22)	22.910%	22.910%

\*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. Contributions

*CalSTRS*

For the fiscal year ended June 30, 2022, 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 16.92% of creditable compensation for the fiscal year ended June 30, 2022. 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. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation. For 2021-22, the employer rate reflects a 2.18% reduction from the rate that was originally required in the funding plan.

*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, 2022, the employee contribution rate was 7.00% and the employer contribution rate was 22.910% of covered payroll. For 2021-22, the employer rate reflects a 2.16% reduction from the rate originally adopted by the board on April 20, 2021, due to an amendment of Government Code §20825.2.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

*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, 2022 the State contributed 10.828% 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			
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount	On Behalf Pension Expense
2020	10.328%	\$ 2,418,803	\$ 764,610
2021	10.328%	2,646,954	1,733,236
2022	10.828%	2,879,901	420,366

The State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year and \$297 Million to CalSTRS during the 2020-21 fiscal year as a continuing settlement associated with SB90.

d. Contributions Recognized

For the fiscal year ended June 30, 2022 (measurement period June 30, 2021), the contributions recognized for each plan were:

	Governmental Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 4,141,668	\$ 2,074,305	\$ 6,215,973
Contributions - State On Behalf Payments	420,366	-	420,366
Total Governmental Funds	<u>\$ 4,562,034</u>	<u>\$ 2,074,305</u>	<u>\$ 6,636,339</u>
	Government-Wide Financial Statements (Economic Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 3,843,522	\$ 1,841,236	\$ 5,684,758
Contributions - State On Behalf Payments	2,646,954	-	2,646,954
Total Government-Wide	<u>\$ 6,490,476</u>	<u>\$ 1,841,236</u>	<u>\$ 8,331,712</u>



**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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

As of June 30, 2021 (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	CalPERS	Total
Governmental Activities	\$ 18,451,354	\$ 12,526,417	\$ 30,977,771

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, 2021. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to measurement date June 30, 2021 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, 2021 and June 30, 2022 were as follows:

	CalSTRS		Total For District Employees	CalPERS
	District's Proportionate Share	State's Proportionate Share*		District's Proportionate Share
<u>Governmental Activities</u>				
Proportion June 30, 2021	0.03820%	0.02700%	0.06520%	0.06330%
Proportion June 30, 2022	0.04050%	0.03040%	0.07090%	0.06160%
Change in Proportion	0.00230%	0.00340%	0.00570%	-0.00170%

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

a. Pension Expense

	Governmental Activities		
	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ (18,610,543)	\$ (6,886,458)	\$ (25,497,001)
State On Behalf Pension Expense	420,366	-	420,366
Employer Contributions to Pension Expense	4,141,668	2,074,305	6,215,973
Change in Contributions Subsequent to Measurement Date	(298,146)	(233,069)	(531,215)
Change in Other Deferred Outflows/Inflows of Resources	14,011,242	6,272,559	20,283,801
Total Pension Expense - Governmental	\$ (335,413)	\$ 1,227,337	\$ 891,924

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

b. Deferred Outflows and Inflows of Resources

At June 30, 2022, The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
<u>Governmental Activities</u>			
Pension contributions subsequent to measurement date	\$ 4,141,668	\$ 2,074,305	\$ 6,215,973
Differences between actual and expected experience	43,049	389,581	432,630
Changes in assumptions	2,078,214	-	2,078,214
Changes in employer's proportionate share	1,784,677	364,245	2,148,922
Total Deferred Outflows of Resources	<u>\$ 8,047,608</u>	<u>\$ 2,828,131</u>	<u>\$ 10,875,739</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
<u>Governmental Activities</u>			
Differences between actual and expected experience	\$ 1,876,834	\$ 29,530	\$ 1,906,364
Changes in employer's proportionate share	2,378,732	791,725	3,170,457
Net difference between projected and actual earnings	14,705,225	4,796,452	19,501,677
Total Deferred Inflows of Resources	<u>\$ 18,960,791</u>	<u>\$ 5,617,707</u>	<u>\$ 24,578,498</u>

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, 2023. 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:

Year Ended June 30,	Governmental Activities				
	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2023	\$ 5,564,142	\$ 2,486,410	\$ (5,342,207)	\$ (1,566,700)	\$ 1,141,645
2024	1,422,472	213,323	(4,533,485)	(1,348,573)	(4,246,263)
2025	502,388	128,398	(4,262,894)	(1,263,144)	(4,895,252)
2026	502,389	-	(4,379,308)	(1,439,290)	(5,316,209)
2027	56,217	-	(247,754)	-	(191,537)
Thereafter	-	-	(195,143)	-	(195,143)
Total	<u>\$ 8,047,608</u>	<u>\$ 2,828,131</u>	<u>\$ (18,960,791)</u>	<u>\$ (5,617,707)</u>	<u>\$ (13,702,759)</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2022, were based on actuarial valuations determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Fiscal Year	June 30, 2022	June 30, 2022
Measurement Date	June 30, 2021	June 30, 2021
Valuation Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2015 - 2018	1997 - 2015
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 (annually) maintaining 85% purchasing power level.
- (2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.
- (3) Varies by entry age and service.
- (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.

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. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. 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 building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, 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.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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.

<b>CalSTRS</b>		
<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Public Equity	42.00%	4.80%
Real Estate	15.00%	3.60%
Private Equity	13.00%	6.30%
Fixed Income	12.00%	1.30%
Risk Mitigating Strategies	10.00%	1.80%
Inflation Sensitive	6.00%	3.30%
Cash/Liquidity	2.00%	-0.40%
*20 year average		

<b>CalPERS</b>			
<u>Asset Class<sup>(1)</sup></u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10<sup>(2,4)</sup></u>	<u>Real Return Years 11+<sup>(3,4)</sup></u>
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%

(1) 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.

(2) An expected inflation of 2.00% is used for this period.

(3) An expected inflation of 2.92% is used for this period

(4) Figures are based on the previous ALM of 2017

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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:

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 37,561,003	\$ 21,121,298
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 18,451,354	\$ 12,526,417
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 2,591,295	\$ 5,390,822

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

1. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

**CalSTRS Governmental Activities**

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
<b>Balance at June 30, 2021</b>					
(Previously Reported)	\$ 224,504,770	\$ 161,239,287	\$ 63,265,483	\$ 26,203,587	\$ 37,061,896
<b>Changes for the year</b>					
CalSTRS auditor adjustment	-	-	-	-	-
Change in proportionate share	19,301,465	13,862,309	5,439,156	3,208,310	2,230,846
Service cost	5,396,604	-	5,396,604	2,310,242	3,086,362
Interest	17,279,482	-	17,279,482	7,397,206	9,882,276
Difference between expected and actual experience	(2,388,486)	-	(2,388,486)	(1,022,492)	(1,365,994)
Change in assumptions	-	-	-	-	-
Change in benefits	-	-	-	-	-
Contributions:					
Employer	-	4,082,345	(4,082,345)	(1,747,619)	(2,334,726)
Employee	-	2,653,288	(2,653,288)	(1,135,851)	(1,517,437)
State on behalf	-	2,645,060	(2,645,060)	(1,132,329)	(1,512,731)
Net investment income	-	47,527,700	(47,527,700)	(20,346,221)	(27,181,479)
Other income	-	64,128	(64,128)	(27,453)	(36,675)
Benefit payments <sup>(1)</sup>	(11,845,395)	(11,845,395)	-	-	-
Administrative expenses	-	(178,343)	178,343	76,347	101,996
Borrowing costs	-	(63,526)	63,526	27,195	36,331
Other expenses	-	(1,207)	1,207	518	689
Net changes	27,743,670	58,746,359	(31,002,689)	(12,392,147)	(18,610,542)
<b>Balance at June 30, 2022</b>	<b>\$ 252,248,440</b>	<b>\$ 219,985,646</b>	<b>\$ 32,262,794</b>	<b>\$ 13,811,440</b>	<b>\$ 18,451,354</b>

(1) – Includes refunds of employee contributions

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**CalPERS Governmental Activities**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
<b>Balance at June 30, 2021</b> (Previously Reported)	\$ 64,717,654	\$ 45,304,777	\$ 19,412,877
<b>Changes for the year</b>			
Change in proportionate share	(1,705,169)	(1,193,682)	(511,487)
Service cost	1,446,044	-	1,446,044
Interest	4,445,648	-	4,445,648
Difference between expected and actual experience	(39,373)	-	(39,373)
Change in assumptions	-	-	-
Change in benefits	-	-	-
Contributions:			
Employer	-	1,830,947	(1,830,947)
Employee	-	627,819	(627,819)
Nonemployer	-	-	-
Net plan to plan resource movement	-	-	-
Net investment income	-	9,812,274	(9,812,274)
Benefit payments <sup>(1)</sup>	(3,038,454)	(3,038,454)	-
Administrative expenses	-	(43,748)	43,748
Other expenses	-	-	-
Net changes	<u>1,108,696</u>	<u>7,995,156</u>	<u>(6,886,460)</u>
<b>Balance at June 30, 2022</b>	<u>\$ 65,826,350</u>	<u>\$ 53,299,933</u>	<u>\$ 12,526,417</u>

(1) – Includes refunds of employee contributions

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.



**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 age 55 with at least 15 years of District eligible service.

**Lakeside Union School District**  
 Notes to the Financial Statements, Continued  
 June 30, 2022

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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 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 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 STRS/PERS eligibility requirements of 55 years old 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, 2022, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	86
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	351
	<u>437</u>

*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.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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B. Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022.

*Actuarial Assumptions*

The total OPEB liability was determined by an actuarial valuation as of January 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Fiscal Year	July 1 <sup>st</sup> to June 30 <sup>th</sup>
Measurement Date	June 30, 2022
Funding Policy	Pay-as-you-go
Asset Return	6.0% per annum
Discount Rate	4.09% per annum
Inflation	2.30% per annum
Salary Increases	2.80% per annum
Pre-retirement Turnover	Termination rates are based on the 2021 CalPERS School Withdrawal Rates for PERS employees and the 2021 STRS Sex Distinct Withdrawal Rates for STRS employees.
Mortality Rates	Mortality rates are based on SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021 for PERS employees and the SOA Pub-2010 Teachers Headcount Weighted Mortality Table fully generational using Scale MP-2021 for STRS employees.
Retirement Rates	CalSTRS and CalPERS 2021 Retirement Rates
Retirement Eligibility Age	55 for CalSTRS members, 50 for CalPERS members
Participant Rates	95% of future active employees are assumed to elect retiree health coverage at retirement.
Spouse Coverage	20% of future retirees electing coverage are assumed to elect coverage for their spouse. Spouses are assumed to be the same age as retiree.
Medical Trend Rates	7.0% decreasing to 4.5%

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

*Discount Rate*

The discount rate of 4.09% 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 increased from the June 30, 2021 discount rate of 2.19%.

*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, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	49%	6.00%
Global Debt Securities	23%	6.00%
Inflation Assets	5%	6.00%
Real Estate Investment Trusts	20%	6.00%
Commodities	3%	6.00%
Cash	0%	6.00%

Long-term expected rate of return is 6.00%.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

*Changes in the Net OPEB Liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2021	\$ 17,646,819	\$ 899,698	\$ 16,747,121
Changes for the year:			
Service cost	1,125,351	-	1,125,351
Interest	402,231	-	402,231
Experience differences	(2,150,121)	-	(2,150,121)
Changes of assumptions	(3,739,576)	-	(3,739,576)
Contributions - employer	-	815,317	(815,317)
Net investment income	-	(120,253)	120,253
Benefit payments	(815,317)	(815,317)	-
Administrative expenses	-	(228)	228
Net change	<u>(5,177,432)</u>	<u>(120,481)</u>	<u>(5,056,951)</u>
Balance at June 30, 2022	<u>\$ 12,469,387</u>	<u>\$ 779,217</u>	<u>\$ 11,690,170</u>

*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 (4.09%)	Discount Rate (4.09%)	1% Increase (4.09%)
Net OPEB Liability	\$ 12,527,510	\$ 11,690,170	\$ 10,900,141

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

*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:

	<u>1% Decrease</u>	<u>Healthcare Cost Trends Rate</u>	<u>1% Increase</u>
	6.00%	7.00%	8.00%
	Decreasing to 3.50%	Decreasing to 4.50%	Decreasing to 5.50%
Net OPEB Liability	\$ 10,522,353	\$ 11,690,170	\$ 13,057,473

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$1,058,320. At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Experience differences	\$ 676,481	\$ 2,115,998
Changes of assumptions	866,028	3,352,194
Difference from projected earnings	75,393	-
Total	<u>\$ 1,617,902</u>	<u>\$ 5,468,192</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Effect on OPEB Expense
2023	\$ 291,207	\$ (697,728)	\$ (406,521)
2024	290,595	(697,728)	(407,133)
2025	286,249	(683,664)	(397,415)
2026	262,164	(683,664)	(421,500)
2027	225,520	(683,664)	(458,144)
Thereafter	262,167	(2,021,746)	(1,759,579)
Total	<u>\$ 1,617,902</u>	<u>\$ (5,468,194)</u>	<u>\$ (3,850,292)</u>

*Payables to the OPEB Plan*

At June 30, 2022, 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.

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**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, 2022.

3. Construction Commitments

As of June 30, 2022, the District had the following commitments with respect to unfinished capital projects:

Construction in Process:	Commitment	*Expected Date of Final Completion
TDS Gym	\$ 475,444	June 2023
TDS Multi-Purpose Room Modernization	19,544	June 2023
LP Multi-Purpose Room Improvements	24,400	June 2023
LF Modernization	238,801	June 2023
District Wide Energy Project	25,995,572	June 2024

\* Expected date of final completion subject to change



**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**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, 2022, is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
Refunding Loss - 2015 Bonds	\$ 2,172,500	\$ -	\$ 144,833	\$ 2,027,667
Refunding Loss - 2016 Bonds	1,452,919	-	111,763	1,341,156
Pension Related				-
CalSTRS	6,941,088	6,372,514	5,265,994	8,047,608
CalPERS	3,497,577	2,074,305	2,743,751	2,828,131
OPEB Related	1,725,887	183,224	291,209	1,617,902
Total Deferred Outflows of Resources	\$ 15,789,971	\$ 8,630,043	\$ 8,557,550	\$ 15,862,464

Future amortization of deferred outflows is as follows:

Year Ending June 30,	Refunding Losses	Pension Related	OPEB Related	Total
2023	\$ 256,596	\$ 5,564,142	\$ 291,207	\$ 6,111,945
2024	256,596	3,908,882	290,595	4,456,073
2025	256,596	715,711	286,249	1,258,556
2026	256,596	630,787	262,164	1,149,547
2027	256,596	56,217	225,520	538,333
Thereafter	2,085,843	-	262,167	2,348,010
Total	\$ 3,368,823	\$ 10,875,739	\$ 1,617,902	\$ 15,862,464

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

**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, 2022, is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
Pension Related				
CalSTRS	\$ 4,141,175	\$ 21,490,191	\$ 6,670,575	\$ 18,960,791
CalPERS	247,663	7,235,830	1,865,786	5,617,707
OPEB Related	276,223	5,889,697	697,728	5,468,192
Total Deferred Inflows of Resources	<u>\$ 4,665,061</u>	<u>\$ 34,615,718</u>	<u>\$ 9,234,089</u>	<u>\$ 30,046,690</u>

Future amortization of deferred inflows is as follows:

Year Ending June 30,	Pension Related	OPEB Related	Total
2023	\$ 5,342,207	\$ 697,728	\$ 6,039,935
2024	6,100,185	697,728	6,797,913
2025	5,611,467	683,664	6,295,131
2026	5,642,452	683,664	6,326,116
2027	1,687,044	683,664	2,370,708
Thereafter	195,143	2,021,746	2,216,889
Total	<u>\$ 24,578,498</u>	<u>\$ 5,468,194</u>	<u>\$ 30,046,692</u>

**Lakeside Union School District**  
Notes to the Financial Statements, Continued  
June 30, 2022

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**U. Adjustment to Beginning Net Position**

As a result of the implementation of GASB Statement No. 87, the District adjusted beginning fund balance/net position as follows:

	<u>Governmental Activities</u>
Beginning Net Position as Reported in June 30, 2021 Audit Report	\$ (58,044,801)
Adjustments to Beginning Balance	
GASB 87 Implementation	<u>75,250</u>
Beginning Net Position, as Restated	<u><u>\$ (57,969,551)</u></u>

**Lakeside Union School District**  
 Notes to the Financial Statements, Continued  
 June 30, 2022

**V. 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
<b>GASB Statement 91, Conduit Debt Obligations</b>	05/2019	2022-23
<b>GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements</b>	03/2020	2022-23
<b>GASB Statement 96, Subscription-Based Information Technology Arrangements</b>	05/2020	2022-23
<b>GASB Statement No. 99, Omnibus 2022</b>	04/2022	2022-23 Thru 2023-24
<b>GASB Statement No. 100, Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62</b>	06/2022	2024-25
<b>GASB Statement No. 101, Compensated Absences</b>	06/2022	2024-25
<b>GASB Implementation Guide No. 2021-1, Implementation Guidance Update – 2021</b>	05/2021	2021-22 Thru 2023-24

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

Required Supplementary Information

# Lakeside Union School District

## Budgetary Comparison Schedule – General Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance to Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
LCFF Sources				
State Apportionment	\$ 26,177,351	\$ 22,542,988	\$ 17,740,229	\$ (4,802,759)
Education Protection Account	9,169,335	11,931,492	16,874,528	4,943,036
Property Taxes	10,979,219	11,689,577	11,868,942	179,365
Federal Revenue	3,552,927	6,247,600	5,531,590	(716,010)
Other State Revenue	6,370,483	8,014,101	8,505,958	491,857
Interest Income	120,000	80,000	98,516	18,516
FMV Adjustment	-	-	(386,469)	(386,469)
Other Local Revenue	5,617,237	5,431,627	5,883,557	451,930
Total Revenues	<u>61,986,552</u>	<u>65,937,385</u>	<u>66,116,851</u>	<u>179,466</u>
<b>Expenditures</b>				
Current Expenditures:				
Certificated Salaries	24,927,969	25,218,634	25,032,418	186,216
Classified Salaries	8,725,873	9,311,211	9,251,728	59,483
Employee Benefits	19,059,204	19,193,798	19,255,151	(61,353)
Books and Supplies	1,938,860	2,345,023	2,206,394	138,629
Services and Other Operating	6,869,508	7,705,640	6,757,434	948,206
Other Outgo	2,770	2,770	7,332	(4,562)
Transfers of Indirect Costs	(123,801)	(134,722)	(69,231)	(65,491)
Capital Outlay	1,225,474	2,197,303	1,605,663	591,640
Debt Service				
Principal	-	-	265,970	(265,970)
Interest	-	-	958	(958)
Total Expenditures	<u>62,625,857</u>	<u>65,839,657</u>	<u>64,313,817</u>	<u>1,525,840</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(639,305)</u>	<u>97,728</u>	<u>1,803,034</u>	<u>1,705,306</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Leases	-	-	410,663	(410,663)
Net Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>410,663</u>	<u>(410,663)</u>
<b>Net Change in Fund Balance</b>	(639,305)	97,728	2,213,697	2,115,969
<b>Fund Balance - Beginning of Year</b>	<u>12,887,318</u>	<u>12,887,318</u>	<u>12,887,318</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ 12,248,013</u>	<u>\$ 12,985,046</u>	<u>\$ 15,101,015</u>	<u>\$ 2,115,969</u>

See Accompanying Notes to Required Supplementary Information

# Lakeside Union School District

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

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.0405%	0.0382%	0.0404%	0.0424%	0.0450%	0.0471%	0.0451%	0.0436%	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 18,451,354	\$ 37,061,897	\$ 36,528,043	\$ 38,942,832	\$ 41,574,495	\$ 38,081,550	\$ 30,364,814	\$ 25,487,786	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	13,811,439	26,203,587	21,439,588	20,405,766	22,518,940	21,592,046	18,133,022	14,033,604	N/A	N/A
Total	\$ 32,262,793	\$ 63,265,484	\$ 57,967,631	\$ 59,348,598	\$ 64,093,435	\$ 59,673,596	\$ 48,497,836	\$ 39,521,390	N/A	N/A
District's covered payroll**	23,823,319	23,543,058	21,738,729	22,502,689	23,769,141	23,392,667	20,842,725	19,326,546	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	77.45%	157.42%	168.03%	173.06%	174.91%	162.79%	145.69%	131.88%	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%	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.

**Lakeside Union School District**  
**Schedule of the District's Contributions - CalSTRS**  
**Last Ten Fiscal Years\***

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 4,141,668	\$ 3,847,466	\$ 4,025,863	\$ 3,539,065	\$ 3,247,138	\$ 2,990,158	\$ 2,510,033	\$ 1,850,834	N/A	N/A
Contributions in relation to the contractually required contribution	(4,141,668)	(3,847,466)	(4,025,863)	(3,539,065)	(3,247,138)	(2,990,158)	(2,510,033)	(1,850,834)	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,850,834)	N/A	N/A
District's covered payroll**	\$ 24,477,943	\$ 23,823,319	\$ 23,543,058	\$ 21,738,729	\$ 22,502,689	\$ 23,769,141	\$ 23,392,667	\$ 20,842,725	N/A	N/A
Contributions as a percentage of covered payroll	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%	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.



## Lakeside Union School District

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

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.0616%	0.0633%	0.0612%	0.0637%	0.0661%	0.0603%	0.0613%	0.0586%	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 12,526,417	\$ 19,412,875	\$ 17,832,202	\$ 16,975,627	\$ 15,788,647	\$ 11,911,296	\$ 9,029,628	\$ 6,651,738	N/A	N/A
District's covered payroll**	\$ 8,845,097	\$ 9,195,244	\$ 8,562,861	\$ 8,489,119	\$ 8,494,456	\$ 7,303,361	\$ 6,812,395	\$ 6,160,776	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	141.62%	211.12%	208.25%	199.97%	185.87%	163.09%	132.55%	107.97%	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%	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.

## Lakeside Union School District

### Schedule of the District's Contributions - CalPERS

Last Ten Fiscal Years\*

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 2,074,305	\$ 1,830,935	\$ 1,813,394	\$ 1,546,624	\$ 1,318,445	\$ 1,179,710	\$ 865,229	\$ 801,887	N/A	N/A
Contributions in relation to the contractually required contribution	(2,074,305)	(1,830,935)	(1,813,394)	(1,546,624)	(1,318,445)	(1,179,710)	(865,229)	(801,887)	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
District's covered payroll**	\$ 9,054,147	\$ 8,845,097	\$ 9,195,244	\$ 8,562,861	\$ 8,489,119	\$ 8,494,456	\$ 7,303,361	\$ 6,812,395	N/A	N/A
Contributions as a percentage of covered payroll	22.910%	20.700%	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%	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.

# Lakeside Union School District

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

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB liability:										
Service cost	\$ 1,125,351	\$ 1,089,729	\$ 988,908	\$ 935,348	\$ 903,718	N/A	N/A	N/A	N/A	N/A
Interest	402,231	432,201	484,645	511,233	480,489	N/A	N/A	N/A	N/A	N/A
Changes of benefit terms	-	-	(97,284)	(214,514)	-	N/A	N/A	N/A	N/A	N/A
Experience differences	(2,150,121)	(263,287)	1,014,722	-	-	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	(3,739,576)	329,781	685,182	356,398	(98,446)	N/A	N/A	N/A	N/A	N/A
Benefit payments	(815,317)	(979,572)	(869,731)	(856,503)	(829,004)	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	(5,177,432)	608,852	2,206,442	731,962	456,757	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	17,646,819	17,037,967	14,831,525	14,099,563	13,642,806	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	\$ 12,469,387	\$ 17,646,819	\$ 17,037,967	\$ 14,831,525	\$ 14,099,563	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position:										
Contributions - employer	\$ 815,317	\$ 1,040,355	\$ 869,731	\$ 956,503	\$ 1,329,004	N/A	N/A	N/A	N/A	N/A
Contributions - employee	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A
Net investment income	(120,253)	182,240	22,702	35,423	-	N/A	N/A	N/A	N/A	N/A
Benefit payments	(815,317)	(979,572)	(869,731)	(856,503)	(829,004)	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(228)	(646)	(547)	(258)	-	N/A	N/A	N/A	N/A	N/A
Other expenses	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A
Net change in plan fiduciary net position	(120,481)	242,377	22,155	135,165	500,000	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position - beginning	899,697	657,320	635,165	500,000	-	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position - ending	\$ 779,216	\$ 899,697	\$ 657,320	\$ 635,165	\$ 500,000	N/A	N/A	N/A	N/A	N/A
Net OPEB liability	\$ 11,690,171	\$ 16,747,122	\$ 16,380,647	\$ 14,196,360	\$ 13,599,563	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of total OPEB liability	6.25%	5.10%	3.86%	4.28%	3.55%					
Covered payroll	29,342,786	32,185,534	31,248,091	30,064,000	30,064,000	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as a percentage of covered payroll	39.84%	52.03%	52.42%	47.22%	45.24%					

\*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.

See Accompanying Notes to Required Supplementary Information

## Lakeside Union School District

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

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarial determined contributions	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(815,317)	(1,040,355)	(869,731)	(956,503)	(1,329,004)	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ (815,317)	\$ (1,040,355)	\$ (869,731)	\$ (956,503)	\$ (1,329,004)	N/A	N/A	N/A	N/A	N/A
District's covered payroll**	29,342,786	32,185,534	31,248,091	30,064,000	\$ 30,064,000	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	2.779%	3.232%	2.783%	3.182%	4.42%	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.

The Plan does not have actuarially determined contributions as of June 30, 2022.

# Lakeside Union School District

## Notes to Required Supplementary Information

For the Year Ended June 30, 2022

### 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 Pupil Transportation Fund (Fund 15) and Special Reserve Fund for Other Than Capital Outlay (Fund 17) 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	\$ 15,111,128
Fund 15 Fund Balance	(9,872)
Fund 17 Fund Balance	(241)
General Fund - Budgetary Comparison Schedule Ending Fund Balance	<u>\$ 15,101,015</u>
General Fund - Basic Financial Statements Net Change in Fund Balance	\$ 2,220,443
Fund 15 Net Change in Fund Balance	(6,751)
Fund 17 Net Change in Fund Balance	5
General Fund - Budgetary Comparison Schedule Net Change in Fund Balance	<u>\$ 2,213,697</u>

### Excess of Expenditures Over Appropriations

As of June 30, 2022, the District’s expenditures which exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>	<u>Reason for Excess Expenditures</u>
<b>General Fund:</b>		
Employee Benefits	\$ 61,353	The District underestimated the expenditures for CalSTRS paid by the State On Behalf of the District.
Other Outgo	4,562	The District underestimated the costs for transfers of services to the County Office of Education.
Transfers of Indirect Costs	65,491	The District underestimated the costs being transferred to different funds.
Debt Service	266,928	The District did not budget for principal and interest payments resulting from GASB 87 implementation.

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.

**Lakeside Union School District**  
Notes to Required Supplementary Information, Continued  
For the Year Ended June 30, 2022

**Schedule of District’s Proportionate Share – CalSTRS**

1. Benefit Changes: There were no changes to benefits during the periods being reported.
2. Changes in Assumptions: Assumptions used in determining the total pension liability of the CalSTRS Plan changed due to actuarial experience studies. Changes in assumptions effective in fiscal year 2020-21 (measured as of June 30, 2020) were to termination rates and service retirement rates based on the experience study for the period July 1, 2015, through June 30, 2018. Changes in assumptions effective in fiscal year 2017-18 (measured as of June 30, 2017) were to price inflation, wage growth, discount rate and mortality tables based on the experience study for the period July 1, 2010, through June 30, 2015.

**Schedule of District’s Contributions – CalSTRS**

The total pension liability for California State Teachers’ Retirement System (CalSTRS) for measurement date June 30, 2021, was determined with a valuation completed June 30, 2020 (released in May 2021). 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	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return <sup>(1)</sup>	7.60%	7.60%	7.60%	7.10%
Consumer Price Inflation	3.00%	3.00%	3.00%	2.75%
Wage Growth (Average)	3.75%	3.75%	3.75%	3.50%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement Date	06/30/18	06/30/19	06/30/20	06/30/21
Valuation Date	06/30/17	06/30/18	06/30/19	06/30/20
Experience Study	07/01/06 - 06/30/15	07/01/06 - 06/30/15	07/01/15 - 06/30/18	07/01/15 - 06/30/18
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return <sup>(1)</sup>	7.10%	7.10%	7.10%	7.10%
Consumer Price Inflation	2.75%	2.75%	2.75%	2.75%
Wage Growth (Average)	3.50%	3.50%	3.50%	3.50%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

(1) – Net of investment expenses but gross of administrative expenses.

CalSTRS uses a generational mortality assumption, which involves the use of 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% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on the CalSTRS website.

## Lakeside Union School District

Notes to Required Supplementary Information, Continued  
For the Year Ended June 30, 2022

### Schedule of District's Proportionate Share – CalPERS

1. Benefit Changes: There were no changes to benefits during the periods being reported.
2. Changes in Assumptions. On December 21, 2016, the CalPERS Board lowered the discount rate for funding purposes from 7.50% to 7.00% using a three-year phase-in beginning with the June 30, 2016, actuarial valuations and the June 30, 2017 valuations for the School Pool. The final scheduled decrease from 7.25% to 7.00% for the school pool valuation occurred in the June 30, 2019, valuation. The CalPERS Board adopted new actuarial assumptions based on the recommendations in the December 2017 CalPERS Experience Study and Review of Actuarial Assumptions. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increases, and inflation assumption for the Plan. These new assumptions are incorporated into the June 30, 2018, actuarial valuations.

### Schedule of District's Contributions – CalPERS

The total pension liability for California Public Employees Retirement System – School Pool (CalPERS) for measurement date June 30, 2021, was determined with a valuation completed June 30, 2020. 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	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/97 - 06/30/11	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	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%	7.15%
Consumer Price Inflation	2.75%	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement Date	06/30/18	06/30/19	06/30/20	06/30/21
Valuation Date	06/30/17	06/30/18	06/30/19	06/30/20
Experience Study	07/01/97 - 06/30/15	07/01/97 - 06/30/15	07/01/97 - 06/30/15	07/01/97 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.15%	7.15%	7.15%	7.15%
Consumer Price Inflation	2.50%	2.50%	2.50%	2.50%
Wage Growth (Average)	3.00%	3.00%	2.75%	2.75%
Post-retirement Benefit Increases	2.00% Simple	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.

## Lakeside Union School District

Notes to Required Supplementary Information, Continued  
For the Year Ended June 30, 2022

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### 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: Changes in assumptions include changes in the discount rate annually along with updates to experience studies.
- 3) The following are the discount rates used for each period:

<u>Year</u>	<u>Discount Rate</u>
2018	3.35%
2019	3.22%
2020	2.45%
2021	2.19%
2022	4.09%

### 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

# Lakeside Union School District

Combining Balance Sheet – Nonmajor Governmental Funds

June 30, 2022

	Special Revenue Funds			Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
	Associated Student Body Fund	Child Development Fund	Cafeteria Fund			
<b>Assets</b>						
Cash and Investments	\$ 64,535	\$ 1,464,193	\$ 2,596,556	\$ 1,482,441	\$ 2,448,383	\$ 8,056,108
Accounts Receivable	154	440,667	591,673	5,342	-	1,037,836
Due from Other Funds	1,376	1,415,479	67,960	-	-	1,484,815
Stores Inventories	-	-	39,919	-	-	39,919
<b>Total Assets</b>	<b>\$ 66,065</b>	<b>\$ 3,320,339</b>	<b>\$ 3,296,108</b>	<b>\$ 1,487,783</b>	<b>\$ 2,448,383</b>	<b>\$ 10,618,678</b>
<b>Liabilities and Fund Balance:</b>						
Liabilities:						
Accounts Payable	\$ 5,857	\$ 176,176	\$ 98,531	\$ -	\$ -	\$ 280,564
Due to Other Funds	1,303	635,405	7,705	5,570	-	649,983
Unearned Revenue	-	-	131,325	-	-	131,325
Total Liabilities	7,160	811,581	237,561	5,570	-	1,061,872
Fund Balance:						
Nonspendable	-	-	40,019	-	-	40,019
Restricted	58,905	2,508,758	3,018,528	1,482,213	2,448,383	9,516,787
Total Fund Balance	58,905	2,508,758	3,058,547	1,482,213	2,448,383	9,556,806
<b>Total Liabilities and Fund Balances</b>	<b>\$ 66,065</b>	<b>\$ 3,320,339</b>	<b>\$ 3,296,108</b>	<b>\$ 1,487,783</b>	<b>\$ 2,448,383</b>	<b>\$ 10,618,678</b>

# Lakeside Union School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds  
 June 30, 2022

	Special Revenue Funds			Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
	Associated Student Body Fund	Child Development Fund	Cafeteria Fund			
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,853,981	\$ 2,853,981
Federal Revenue	-	16,800	3,948,583	-	-	3,965,383
Other State Revenue	-	1,466,811	236,520	-	-	1,703,331
Interest	339	7,189	13,337	11,211	11,793	43,869
FMV Adjustment	(1,635)	(39,520)	(68,972)	(44,734)	-	(154,861)
Other Local Revenue	36,679	2,131,230	78,154	174,449	757	2,421,269
Total Revenues	\$ 35,383	\$ 3,582,510	\$ 4,207,622	\$ 140,926	\$ 2,866,531	\$ 10,832,972
<b>Expenditures</b>						
Current Expenditures:						
Instruction	-	435,505	-	-	-	435,505
Instruction - Related Services	-	159,339	-	-	-	159,339
Pupil Services	-	-	2,395,066	-	-	2,395,066
Ancillary Services	24,462	-	-	-	-	24,462
Community Services	-	1,443,590	-	-	-	1,443,590
General Administration	-	17,469	51,762	13,200	-	82,431
Plant Services	-	21,753	2,692	15,203	-	39,648
Capital Outlay	-	-	54,048	350,985	-	405,033
Debt Service:						
Principal	-	-	-	-	3,350,000	3,350,000
Interest	-	-	-	-	1,662,663	1,662,663
Total Expenditures	24,462	2,077,656	2,503,568	379,388	5,012,663	9,997,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,921	1,504,854	1,704,054	(238,462)	(2,146,132)	835,235
<b>Other Financing Sources (Uses):</b>						
Proceeds from Sale of Bonds	-	-	-	-	2,243,900	2,243,900
Total Other Financing Sources (Uses)	-	-	-	-	2,243,900	2,243,900
Net Change in Fund Balance	10,921	1,504,854	1,704,054	(238,462)	97,768	3,079,135
Fund Balance, Beginning of Year	47,984	1,003,904	1,354,493	1,720,675	2,350,615	6,477,671
Fund Balance, End of Year	\$ 58,905	\$ 2,508,758	\$ 3,058,547	\$ 1,482,213	\$ 2,448,383	\$ 9,556,806

Other Supplementary Information

# Lakeside Union School District

## Local Education Agency Organization Structure

June 30, 2022

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The Lakeside Union School District was established in 1923 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 K-8 academy, 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.

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### GOVERNING BOARD

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<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Andrew Hayes	President	Four Year Term Expires November 30, 2022
Lara Hoefler Moir	Vice President	Four Year Term Expires November 30, 2024
Bonnie LaChappa	Clerk	Four Year Term Expires November 30, 2022
Holly Ferrante	Member	Four Year Term Expires November 30, 2022
Don Whisman	Member	Four Year Term Expires November 30, 2022

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### ADMINISTRATION

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Rhonda Taylor, Ed.D.  
Superintendent

Lisa Davis  
Assistant Superintendent  
Business Services

Natalie Winspear, Ed.D.  
Assistant Superintendent  
Educational Services

**Lakeside Union School District**  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2022

	Second Period Report		Annual Report	
	Certificate #2C065752		Certificate #1187E4D9	
	Original	Revised	Original	Revised
<b>TK/K-3</b>				
Regular ADA	1,995.09	1,994.27	1,988.76	1,987.95
Extended Year Special Education	4.88	4.88	4.88	4.88
<b>Total TK/K-3</b>	<b>1,999.97</b>	<b>1,999.15</b>	<b>1,993.64</b>	<b>1,992.83</b>
<b>Grades 4-6</b>				
Regular ADA	1,376.91	1,373.99	1,372.06	1,369.15
Extended Year Special Education	1.95	1.95	1.95	1.95
Nonpublic, Nonsectarian Schools	0.95	0.95	0.93	0.93
Extended Year - Nonpublic	0.11	0.11	0.11	0.11
<b>Total Grades 4-6</b>	<b>1,379.92</b>	<b>1,377.00</b>	<b>1,375.05</b>	<b>1,372.14</b>
<b>Grades 7-8</b>				
Regular ADA	899.42	896.46	895.62	892.66
Extended Year Special Education	0.46	0.46	0.46	0.46
Nonpublic, Nonsectarian Schools	7.84	7.84	7.68	7.68
Extended Year - Nonpublic	0.78	0.78	0.78	0.78
<b>Total Grades 7-8</b>	<b>908.50</b>	<b>905.54</b>	<b>904.54</b>	<b>901.58</b>
<b>Total ADA</b>	<b>4,288.39</b>	<b>4,281.69</b>	<b>4,273.23</b>	<b>4,266.55</b>

See Finding 2022-001 for revisions to ADA.

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts and charter schools. This schedule provides information regarding the attendance of students by grade span and adjustments to the attendance as a result of an audit finding when applicable.

# Lakeside Union School District

Schedule of Instructional Time

Year Ended June 30, 2022

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered		Status
					(Traditional)	J-13A Days	
Transitional Kindergarten	36,000	50,910	0	50,910	180	0	Complied
Kindergarten	36,000	50,910	0	50,910	180	0	Complied
1st Grade	50,400	54,300	0	54,300	180	0	Complied
2nd Grade	50,400	54,530	0	54,530	180	0	Complied
3rd Grade	50,400	54,530	0	54,530	180	0	Complied
4th Grade	54,000	54,530	0	54,530	180	0	Complied
5th Grade	54,000	54,530	0	54,530	180	0	Complied
6th Grade	54,000	58,420	0	58,420	180	0	Complied
7th Grade	54,000	58,420	0	58,420	180	0	Complied
8th Grade	54,000	58,420	0	58,420	180	0	Complied

This schedule provides the information necessary to determine if the District has complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code. The requirements are as follows:

- 1) EC §46207: As a condition of apportionment the following annual instructional minutes must be offered:
  - To pupils in Kindergarten 36,000 minutes
  - To pupils in grades 1 to 3 50,400 minutes
  - To pupils in grades 4 to 8 54,000 minutes
  - To pupils in grades 9 to 12 64,800 minutes
- 2) EC §46208: As a condition of apportionment 180 school days must be offered for traditional calendars. In order to qualify as a school day the following minimum daily minutes must be met:
  - EC §46112: Grades 1 to 3 230 minutes
  - EC §46113: Grades 4 to 8 240 minutes
  - EC §46114: Kindergarten 180 minutes
  - EC §46141: Grades 9 to 12 240 minutes

**Lakeside Union School District**  
 Schedule of Financial Trends and Analysis  
 Year Ended June 30, 2022

General Fund	Budget 2023 (See Note 1)	2022	2021	2020
Revenues and Other Financing Sources	\$ 75,954,224	\$ 66,527,514	\$ 63,744,597	\$ 59,123,718
Expenditures and Other Financing Uses	<u>66,601,834</u>	<u>64,313,817</u>	<u>61,934,562</u>	<u>59,269,110</u>
Net Change in Fund Balance	<u>9,352,390</u>	<u>2,213,697</u>	<u>1,810,035</u>	<u>(145,392)</u>
Ending Fund Balance	<u>\$ 24,453,405</u>	<u>\$ 15,101,015</u>	<u>\$ 12,887,318</u>	<u>\$ 11,077,283</u>
Available Reserves (See Note 2)	<u>\$ 6,474,589</u>	<u>\$ 9,212,026</u>	<u>\$ 9,377,768</u>	<u>\$ 9,568,239</u>
Available Reserves as a Percentage of Total Outgo	<u>9.72%</u>	<u>14.32%</u>	<u>15.14%</u>	<u>16.14%</u>
Long Term Debt	<u>\$ 86,689,460</u>	<u>\$ 86,830,359</u>	<u>\$ 64,755,763</u>	<u>\$ 63,652,579</u>
Average Daily Attendance at P2 (See Note 4)	<u>4,377</u>	<u>4,282</u>	<u>N/A</u>	<u>4,806</u>

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 \$4,023,732 (36.32%) over the past two years. The fiscal year 2022-23 budget projects an increase of \$9,352,390 (61.93%). 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 \$23,177,780 (36.41%) over the past two years.

ADA has decreased by 524 as compared to 2019-20. As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

Notes:

1. Budget 2023 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 Pupil Transportation Fund (Fund 15) and Special Reserve Fund for Other Than Capital Outlay (Fund 17) 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.



# Lakeside Union School District

## Reconciliation of Annual Financial and Budget Report with Audited Financial Statements Year Ended June 30, 2022

	General Fund (Fund 01)	Associated Student Body Fund (Fund 08)	Child Development Fund (Fund 12)	Cafeteria Fund (Fund 13)	Pupil Transportation Fund (Fund 15)
June 30, 2022, annual financial and budget report fund balances	\$ 15,487,484	\$ 60,539	\$ 2,548,278	\$ 3,106,557	\$ 10,135
Adjustments and reclassifications:					
Increasing (decreasing) the fund balance:					
Cash in County FMV Adjustment	(386,469)	(1,634)	(39,520)	(68,972)	(263)
Cash with Fiscal Agent Understatement	-	-	-	-	-
Inventory Understatement	-	-	-	20,962	-
GASB 54 Fund Presentation	10,113	-	-	-	(9,872)
Net adjustments and reclassifications	<u>(376,356)</u>	<u>(1,634)</u>	<u>(39,520)</u>	<u>(48,010)</u>	<u>(10,135)</u>
June 30, 2022, audited financial statement fund balances	<u>\$ 15,111,128</u>	<u>\$ 58,905</u>	<u>\$ 2,508,758</u>	<u>\$ 3,058,547</u>	<u>\$ -</u>
	Special Reserve Fund for Other than Capital Outlay (Fund 17)	Building Fund (Fund 21)	Capital Facilities Fund (Fund 25)	Special Reserve Fund for Capital Outlay Projects (Fund 40)	Bond Interest & Redemption Fund (Fund 51)
June 30, 2022, annual financial and budget report fund balances	\$ 248	\$ 4,980,256	\$ 1,526,947	\$ 8,451,404	\$ 2,448,383
Adjustments and reclassifications:					
Increasing (decreasing) the fund balance:					
Cash in County FMV Adjustment	(7)	(215,197)	(44,734)	(501)	-
Cash with Fiscal Agent Understatement	-	-	-	59,590	-
Inventory Understatement	-	-	-	-	-
GASB 54 Fund Presentation	(241)	-	-	-	-
Net adjustments and reclassifications	<u>(248)</u>	<u>(215,197)</u>	<u>(44,734)</u>	<u>59,089</u>	<u>-</u>
June 30, 2022, audited financial statement fund balances	<u>\$ -</u>	<u>\$ 4,765,059</u>	<u>\$ 1,482,213</u>	<u>\$ 8,510,493</u>	<u>\$ 2,448,383</u>

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.

## Lakeside Union School District

Schedule of Charter Schools

Year Ended June 30, 2022

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The Lakeside Union School District charters the following charter schools:

<u>Charter Schools</u>	<u>Charter Number</u>	<u>Included in Audit?</u>
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.

**Lakeside Union School District**  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Expenditures	Total Federal Expenditures
<b>CHILD NUTRITION CLUSTER:</b>				
<u>U.S. Department of Agriculture</u>				
Passed through California Department of Education				
School Breakfast Program	10.553	13526	\$ -	\$ 1,093,102
National School Lunch Program	10.555	13523	-	1,022,036
National School Lunch Program - Noncash Commodities	10.555	13392	-	120,521
National School Lunch Program - Equipment Assistance	10.579	14906	-	54,048
Total Child Nutrition Cluster			-	2,289,707
<b>SPECIAL EDUCATION (IDEA) CLUSTER:</b>				
<u>U.S. Department of Education</u>				
Passed through California Department of Education				
IDEA Basic Local Assistance	84.027	13379	-	1,191,227
IDEA Basic Local Assistance - ARP	84.027	15638	-	237,430
IDEA Local Assistance, Private Schools	84.027	10169	-	260
IDEA Mental Health	84.027	13430	-	70,300
IDEA Preschool Grants	84.173	15197	-	75,761
IDEA Preschool Grants - ARP	84.173	15639	-	31,190
IDEA Preschool Staff Development	84.173	13431	-	591
Total Special Education (IDEA) Cluster			-	1,606,759
<b>OTHER PROGRAMS:</b>				
<u>U.S. Department of Agriculture</u>				
Passed through California Department of Education				
Child and Adult Care Food Program	10.558	13666	-	213,861
<u>U.S. Department of Education</u>				
Direct Program:				
Impact Aid	84.041	-	-	195,024
Passed through California Department of Education				
Title I	84.010	14329	-	608,889
IDEA Early Intervention	84.181	23761	-	21,418
Title III English Learner Student Program	84.365	14346	-	13,728
Title II Supporting Effective Instruction	84.367	14341	-	87,711
Title IV Student Support Academic Enrichment	84.424	15396	-	17,062
GEER II	84.425C	15919	-	103,290
ESSER	84.425D	15536	-	44
ESSER II	84.425D	15547	-	1,350,284
ESSER III	84.425D	15559	-	492,506
ESSER II State Reserve	84.425D	15618	-	450,048
ESSER III Emergency Needs	84.425D	15620	-	293,379
ESSER III Learning Loss	84.425D	15621	-	291,448
Total Other Programs			-	4,138,692
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ -</b>	<b>\$ 8,035,158</b>

See accompanying notes to schedule of expenditures of federal awards.

## Lakeside Union School District

Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

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### 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 6.44% 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:

<u>Program</u>	<u>CFDA #</u>	<u>Indirect Cost Rate</u>
ESSER II	84.425D	4.09%
Child Nutrition Cluster	10.553, 10.555, 10.579	5.48%

### 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 its schoolwide programs:

<u>Program</u>	<u>CFDA #</u>	<u>Amount Expended</u>
Title I	84.010	\$ 304,445

**Lakeside Union School District**

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Personal Protective Equipment (PPE) (Unaudited)

As a result of the COVID-19 Pandemic the District received personal protective equipment (PPE) valued at \$75,000 from the federal government.

Reconciliation of Revenues

As a result of the additional pandemic funding, the District did not expend all revenue received in the child nutrition cluster, the child and adult care food program, or the child development ARP one time stipend.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditures of Federal Awards:

Total Federal Revenues on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 9,496,973
Unexpended Child Nutrition Cluster Program Revenue	(1,322,821)
Unexpended Child & Adult Care Food Program Revenue	(122,194)
Unexpended Child Development ARP One Time Stipend	<u>(16,800)</u>
Total Federal Expenditures on Schedule of Expenditures of Federal Awards	<u>\$ 8,035,158</u>

## 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 Board of Education  
Lakeside Union School District

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, 2022, 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 April 28, 2023.

**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*.

## **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  
April 28, 2023



Independent Auditor's Report on Compliance for Each Major Federal Program and on  
Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Education  
Lakeside Union School District

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the Lakeside Union School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion the 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, 2022.

**Basis for Opinion on Each Major Federal Program**

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

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

**Responsibilities of Management for Compliance**

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

## **Auditor's Responsibilities for the Audit of Compliance**

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

## **Report on Internal Control Over Compliance**

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

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

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

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

*Wilkinson Hadley King & Co LLP*  
El Cajon, California  
April 28, 2023

Independent Auditor's Report on State Compliance and on  
Internal Control over State Compliance

To the Board of Education  
Lakeside Union School District

**Report on Compliance for Applicable State Programs**

**Opinion on Each Applicable State Program**

We have audited the Lakeside Union School District's (the District) compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 identified below for the year ended June 30, 2022.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above on each of its applicable state programs for the year ended June 30, 2022.

**Basis for Opinion on Each Applicable State Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

**Responsibilities of Management for Compliance**

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

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

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

<b><u>Local Education Agencies Other than Charter Schools</u></b>	<b><u>Procedures Performed</u></b>
A. Attendance.....	Yes
B. Teacher Certification and Misassignments.....	Yes
C. Kindergarten Continuance.....	Yes
D. Independent Study.....	Yes
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

		Procedures Performed
<b><u>School Districts, County Offices of Education, and Charter Schools</u></b>		
T.	California Clean Energy Jobs Act.....	N/A
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
Z.	Immunizations.....	No
AZ.	Educator Effectiveness.....	Yes
BZ.	Expanded Learning Opportunities Grant (ELO-G).....	Yes
CZ.	Career Technical Education Incentive Grant.....	N/A
DZ.	In Person Instruction Grant.....	Yes

N/A – The School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform procedures for Immunizations because the school sites for the District did not appear on the California Department of Public Health list of LEAs that are subject to the audit of immunizations.

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

**Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Audit Guide and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each applicable state program is not modified with respect to these matters.

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

## Report on Internal Control over State 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 state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2021-22 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.

*Wilkinson Hadley King & Co LLP*

El Cajon, California  
April 28, 2023

## Auditor's Results, Findings & Recommendations



**Lakeside Union School District**

Schedule of Auditor's Results

Year Ended June 30, 2022

**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

**FEDERAL AWARDS**

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programs: Unmodified

Compliance supplement utilized for single audit July 2022

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?            Yes     X     No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
10.579	
84.425C	GEER II
84.425D	ESSER
84.425D	ESSER II
84.425D	ESSER III
84.425D	ESSER II State Reserve
84.425D	ESSER III Emergency Needs
84.425D	ESSER III Learning Loss

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee?     X     Yes            No

**Lakeside Union School District**  
 Schedule of Auditor's Results, Continued  
 Year Ended June 30, 2022

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**STATE AWARDS**

Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>	
Internal control over applicable state programs:		
One or more material weakness(es) identified?	<u>          </u> Yes	<u>    X    </u> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<u>          </u> Yes	<u>    X    </u> No
Any audit findings disclosed that are required to be reported in accordance with <i>2021-22 Guide for Annual Audits of California K-12 Local Education Agencies</i> ?	<u>    X    </u> Yes	<u>          </u> No

# Lakeside Union School District

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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 *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2021-22 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

Finding Number: 2022-001  
Repeat Finding: No  
Program Name: Independent Study  
Questioned Costs: See Potential Fiscal Impact  
Type of Finding: Compliance – Independent Study (10000)

#### Criteria or Specific Requirement

California Education Code §51747(g) establishes a requirement that a current written agreement for each independent study pupil be maintained on file, and that it include specific required elements. The written agreement is a condition of apportionment for independent study ADA claimed.

**Lakeside Union School District**  
Schedule of Findings and Questioned Costs, Continued  
Year Ended June 30, 2022

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Condition

In our review of independent study agreements we noted that master agreements for six students tested were missing information on the written master agreement. The agreements questioned did not include an end date for independent study. In addition, three student attendance recorded in the attendance system was not in agreement with the teacher records.

Cause

Independent study was a new program for the District for the 2021-22 fiscal year. Additionally, the laws were new and enacted with a rapid turnaround. In the process of establishing the program to meet the needs of students within the District, some documentation was not completed on the master agreements.

Effect

The District is out of compliance with some parts of Education Code §51747 which results in an ADA overstatement of 6.70 at P2 and 6.68 at Annual.

Context

The District reported 85.1 ADA at P2 for the independent study program. We tested 19 student files/master agreements.

Subsequent to the year, the legislature established the 2021-22 ADA Protection trailer bill clarifying ADA protection requirements. Under the trailer bill the District qualifies for protection from ADA reductions if the District can certify that they (1) offered independent study to all students for the 2021-22 school year and notified parents of that option by November 1, 2021; and (2) adopted written policies by November 1, 2021 for independent study and have verifiable documentation that they offered live interaction and synchronous instruction, or have pupil work product that is equivalent to in person instruction. It appears that the District meets the requirements for ADA protection in 2021-22.

**Lakeside Union School District**  
 Schedule of Findings and Questioned Costs, Continued  
 Year Ended June 30, 2022

Fiscal Impact

Should the state, after review of the facts and circumstances in the finding, determine that they will disallow ADA from independent study as a result of this finding, the fiscal impact is considered apportionment significant to the District. Potential fiscal impact is calculated as follows:

<u>Grade Span</u>	<u>ADA Questioned P2</u>	<u>LCFF Derived Value of ADA</u>	<u>Potential Fiscal Impact</u>	<u>ADA Questioned Annual</u>
Grades TK/K-3	0.82	\$ 9,749.34	\$ 7,994.46	0.81
Grades 4-6	2.92	8,963.72	26,174.06	2.91
Grades 7-8	2.96	9,228.86	27,317.43	2.96
Estimated Fiscal Impact	<u>6.70</u>		<u>\$ 61,485.95</u>	<u>6.68</u>

Recommendation

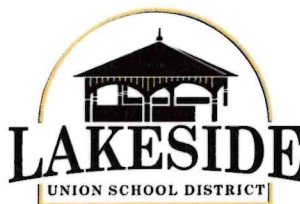
We recommend that the District provide training to all employees completing documentation for independent study to ensure that they are keeping all required agreements in the student file as well as filling out all agreements completely.

Views of Responsible Officials

See Corrective Action Plan

Administration:

RHONDA L. TAYLOR, Ed.D.  
*Superintendent*  
NATALIE WINSPEAR, Ed.D.  
*Assistant Superintendent*  
LISA DAVIS  
*Assistant Superintendent*



Board of Trustees:

JIM BENNETT  
AUTUMN ELLENSON  
ANDREW HAYES  
LARA HOEFER MOIR  
RON KASPER

April 28, 2023

To Whom it May Concern:

The accompanying Corrective Action Plan has been prepared as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

A handwritten signature in cursive script that reads "Lisa Davis".

Lisa Davis  
Assistant Superintendent  
Business Services

*Igniting Passion in Today's Students for Tomorrow's Opportunities!*

12335 Woodside Avenue • Lakeside, California 92040  
DISTRICT OFFICE 619.390.2600 • FAX 619.561.7929 • <http://www.lsusd.net/>

# Lakeside Union School District

Corrective Action Plan

Year Ended June 30, 2022

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## **State Compliance Finding**

Finding Number: 2022-001  
Program Name: Independent Study  
Contact Person: Lisa Davis, Assistant Superintendent Business Services  
Anticipated Completion Date: Ongoing

Planned Corrective Action: District business staff met with DREAM Academy site staff on 3-24-2023 to review procedures for independent study documentation. District business staff discussed the importance of teachers correctly filling out the documentation and for classified clerical staff to review once teachers have completed. Also, District staff reviewed the procedures that the Business Office had implemented and reminded staff of the location where the procedures are located (LUSD Hub).

District business staff has determined that to ensure the integrity of procedures, business office staff will at least two times per year go to the DREAM Academy site to pull and review documentation for accuracy. If inaccuracies are found, a meeting with the site principal, secretary and teacher(s) will be scheduled.

**Lakeside Union School District**

Schedule of Prior Year Audit Findings

Year Ended June 30, 2022

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Finding/Recommendation	Status	Explanation if Not Implemented
------------------------	--------	--------------------------------

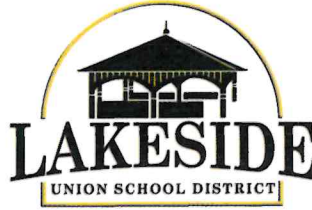
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There were no findings reported for the year ended June 30, 2021.



Administration:

RHONDA L. TAYLOR, Ed.D.  
*Superintendent*  
NATALIE WINSPEAR, Ed.D.  
*Assistant Superintendent*  
LISA DAVIS  
*Assistant Superintendent*



Board of Trustees:

JIM BENNETT  
AUTUMN ELLENTON  
ANDREW HAYES  
LARA HOEFER MOIR  
RON KASPER

## **NOTICE OF PUBLIC HEARING**

At the regular board meeting of May 11, 2023, the Board of Trustees will conduct a public hearing, pursuant to Government Code §3547(a), to receive input regarding the District's Initial Proposal to the Lakeside Teachers Association so that negotiations may commence for the 2023-2024 school year.

The public hearing will be held on Thursday, May 11, 2023.

May 2, 2023

Rhonda L. Taylor, Ed.D.  
Secretary to the Board

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*Igniting Passion in Today's Students for Tomorrow's Opportunities!*

12335 Woodside Avenue • Lakeside, California 92040  
DISTRICT OFFICE 619.390.2600 • FAX 619.561.7929 • <http://www.lsusd.net/>

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

Adoption of the Initial Proposal of the District to the Lakeside Teachers Association (LTA) for a new 3-year agreement for 2023-24.

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

Adoption is requested of the District's Initial proposal to the LTA for a new 3-year agreement so that negotiations may commence for the 2023-24 school year.

**Fiscal Impact (Cost):**

None

**Funding Source:**

N/A

**Addresses Emphasis Goal(s):**

#1: Academic Achievement       #2: Social Emotional       #3: Physical Environments

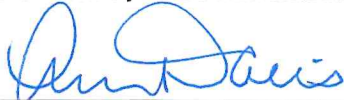
**Recommended Action:**

- |                                              |                                                                                 |
|----------------------------------------------|---------------------------------------------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial/Rejection                                       |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification                                           |
| <input type="checkbox"/> Approval            | <input type="checkbox"/> Explanation: <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> Adoption |                                                                                 |

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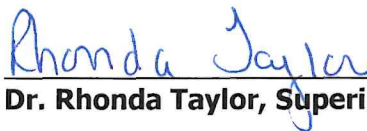
**Originating Department/School:** Business Services

**Submitted/Recommended By:**



Lisa Davis, Assistant Superintendent

**Approved for Submission to the Governing Board:**



Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member**

Initial Proposal  
From the  
LAKESIDE UNION SCHOOL DISTRICT  
To the  
LAKESIDE TEACHERS ASSOCIATION

For a New Three Year Agreement

May 11, 2023

For a new three (3) year Agreement between the Lakeside Union School District and the Lakeside Teachers Association (LTA) for the period of July 1, 2023 through June 30, 2026. The District reserves the right to modify, amend, or add to its proposals throughout the course of negotiations.

The District proposes amending the agreement as follows:

**ARTICLE 1: AGREEMENT**

Changes to dates

**ARTICLE 8: ACCOUNTABILITY (EVALUATION)**

Changes and clean-up to language regarding evaluations, specifically regarding mid-year hires.

**ARTICLE 10: TRANSFERS AND REASSIGNMENTS**

Changes to language in vacancies and posting procedures

**ARTICLE 14: EARLY RETIREMENT INCENTIVE PLAN**

Clean up Language

**ARTICLE 15: COMPENSATION AND BENEFITS**

Clean up to stipends, proposal for benefits

**ARTICLE 22: COMPLETION OF NEGOTIATIONS**

Updates to timelines/dates

**ARTICLE 23: TERM**

Updates to dates and Reopener dates

APPENDICES: as needed

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

LTA Initial Bargaining Proposal for 2023-24

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

Acknowledge LTA's initial bargaining proposal for 2023-24, which includes Article 12: class size; Article 15: Compensation and Benefits; and addressing TK issues.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                          |                                                                                        |
|----------------------------------------------------------|----------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> <b>Informational</b> | <input type="checkbox"/> <b>Denial</b>                                                 |
| <input type="checkbox"/> <b>Discussion</b>               | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input type="checkbox"/> <b>Approval</b>                 | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>                 |                                                                                        |

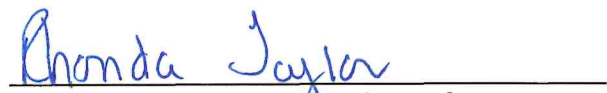
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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Lisa DeRosier, Executive Assistant**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

Lakeside Teachers Association (CTA/NEA)  
Initial Bargaining Proposal to the Lakeside Union School District  
for the 2023 – 2024 year

May 2, 2023

The Lakeside Teachers Association hereby submits the following initial proposal for a collective bargaining agreement with the Lakeside Union School District. All agreements reached on individual items shall be tentative and subject to a final agreement on the contract. Absent a final agreement modifying the contract, the existing contract language shall remain in full effect.

The Lakeside Teachers Association reserves the right to create, add to, delete from, amend, and modify its proposals and/or open articles of the contract during the negotiations process. Proposals for each article are in conceptual format and include, but are not limited to, the bulleted information.

The Lakeside Teachers Association shall open the following existing articles:

Article 12: Class Size

- Modify TK class size numbers to reflect changes to Ed Code requirements.
- Update class size committee language.

Article 15: Compensation and Benefits (and all relevant appendices including the Salary Schedules)

- Increase salary schedule with on-schedule raise. A salary increase will help attract and retain the highest quality educators.

- Provide compensation for bargaining unit members that attend meetings, such as IEP/SST/504 meetings, outside of the workday.
- Provide BCLAD stipend to help recruit and retain teachers.
- Increase Master's stipend.
- Update "difficult to fill" position language to agree with current side letter.

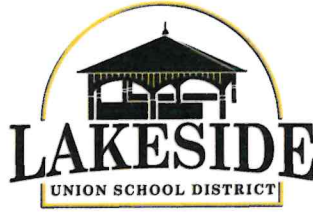
The Lakeside Teachers Association shall open a new article.

New Article: addressing TK issues, using current side letter language.

There is already a teacher shortage and that teacher shortage will continue to increase in the next several years. The above information will allow the District to better compete with other area districts to attract, retain, and develop employees.

Administration:

RHONDA L. TAYLOR, Ed.D.  
*Superintendent*  
NATALIE WINSPEAR, Ed.D.  
*Assistant Superintendent*  
LISA DAVIS  
*Assistant Superintendent*



Board of Trustees:

JIM BENNETT  
AUTUMN ELLENSON  
ANDREW HAYES  
LARA HOFER MOIR  
RON KASPER

## **NOTICE OF PUBLIC HEARING**

At the regular board meeting of May 11, 2023, the Board of Trustees will conduct a public hearing pursuant to Government Code §3547(a) to receive input regarding an Initial Reopener Proposal from the District to the California School Employees Association and its Lakeside Chapter No. 240 so that negotiations may commence for the 2023-2024 school year.

The public hearing will be held on Thursday, May 11, 2023.

May 2, 2023

Rhonda L. Taylor, Ed.D.  
Secretary to the Board

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*Igniting Passion in Today's Students for Tomorrow's Opportunities!*

12335 Woodside Avenue • Lakeside, California 92040  
DISTRICT OFFICE 619.390.2600 • FAX 619.561.7929 • <http://www.lsusd.net/>

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

Adoption of Initial Proposal to the California School Employees Association and its Lakeside Chapter 240.

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

Adoption is requested of the District's Initial Re-opener Proposal to the California School Employees Association and its Lakeside Chapter 240 so that negotiations may commence for the 2023-24 school year.

**Fiscal Impact (Cost):**

None

**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:**



**Lisa Davis, Assistant Superintendent**



**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member**



**Initial Proposal  
of the  
Lakeside Union School District  
to the  
California School Employees Association  
and its Lakeside Chapter 240**

For the 2023-24 School Year

For limited reopener negotiations for the 2023-24 school year pursuant to Article 26.1 of the 2022-2025 Agreement between the Lakeside Union School District and the California School Employees Association and its Lakeside Chapter 240 (CSEA).

**Article 10 (Salaries) and Article 12 (Employee Benefits)** shall reopen automatically. (Article 26.1)

**Article 9: Duty Hours**

Clean up to language needed based on changes to current positions during the 2022-23 school year.

**Article 22: Classification and Reclassification**

Proposal to adjust process of Request for Classification and Reclassification

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

CSEA Initial Proposal for 2023-24

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

Acknowledge CSEA's initial proposal for 2023-24, which includes salaries, employee benefits, transfers, and California School Employee Summer Assistance Program.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                          |                                                                                        |
|----------------------------------------------------------|----------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> <b>Informational</b> | <input type="checkbox"/> <b>Denial</b>                                                 |
| <input type="checkbox"/> <b>Discussion</b>               | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input type="checkbox"/> <b>Approval</b>                 | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>                 |                                                                                        |

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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

April 28, 2023

Via Email: [lisadavis@lsusd.net](mailto:lisadavis@lsusd.net)

Lisa Davis, Assistant Superintendent  
Lakeside Union School District  
12335 Woodside Ave. Lakeside, CA 92040

**Re: 1<sup>st</sup> Year Reopener Sunshine Letter**

Dear Lisa:

The following will serve as CSEA Chapter 240's sunshine proposal for the 1<sup>st</sup> Year Reopener 2023-2024.

CSEA will open the following articles:

1. Article 10: Salaries
2. Article 12: Employee Benefits
3. Article 16: Transfers
4. New Article: California School Employee Summer Assistance Program (CESAP)

The above articles are being sunshine pursuant to Government Code §3547 (a) and CSEA Chapter # 240 is respectfully requesting this letter to be submitted to the Board of Education for public review and comment.

Sincerely,

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION

A handwritten signature in black ink that reads "Joni Collins". The signature is written in a cursive style with a large, looping initial "J".

Joni Collins  
Labor Relations Representative



**The California School Employees Association  
and its  
Lakeside Chapter # 240  
Initial Proposals for 2023-2024  
1<sup>st</sup> Year Reopener  
to the  
Lakeside Union School District**

Pursuant to the Educational Employees Relations Act (EERA) and Article 26.1 of the current Collective Bargaining Agreement (CBA) between the Lakeside Union School District and the California School Employees Association (CSEA) and its Chapter #240, CSEA submits initial proposal to meet and negotiate with the District for 2023-2024 1<sup>st</sup> Year Reopener Contract.

**ARTICLE 10: SALARIES**

CSEA proposes a fair and equitable salary increase. If any other bargaining unit or employee group within the District receives an increase in salary the same percent shall be applied to the classified bargaining unit.

Additionally, CSEA proposes to add language to Article 10.3 that would provide employees in the bargaining unit advance proper notice when there will be a considerable change to their monthly pay warrant.

**ARTICLE 12: EMPLOYEE BENEFITS**

The District shall pick up any increase cost of health and welfare benefits for the 2023-2024 school year for all employees in the bargaining unit who currently qualify for health welfare benefits.

**ARTICLE 16: TRANSFERS**

CSEA proposes to add language to Article 16.1 to clarify "Transfers" as follows:

"Transfer" is defined as the permanent assignment of a unit member within the same classification from one job site to another.

"Voluntary transfer" is a transfer which is initiated through a request submitted by a unit member or is voluntarily accepted by a unit member.

"Reassignment" is an involuntary move from one job site or assignment or shift to another site, assignment, or shift.

Reassignments shall be based upon the best interests of the District but shall not be made for

arbitrary or capricious reasons. Upon request, the employee has a right to have the reasons presented in writing prior to implementation.

**New ARTICLE CSESAP**

CSEA proposes to add a new article for the California School Employees Association Summer Assistance Program (CSESAP).

*These shall be considered initial proposals. CSEA retains the right to amend, modify, add to or delete from these proposals at any time during the negotiation process.*

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**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 April 20, 2023

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                              |                                                                                 |
|----------------------------------------------|---------------------------------------------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial                                                 |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification                                           |
| <input type="checkbox"/> Approval            | <input type="checkbox"/> Explanation: <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> Adoption |                                                                                 |

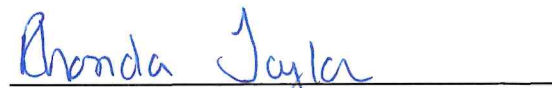
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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
Lisa DeRosier, Executive Assistant

  
Dr. Rhonda Taylor, Superintendent

Administration:

RHONDA L. TAYLOR, Ed.D.  
*Superintendent*  
NATALIE WINSPEAR, Ed.D.  
*Assistant Superintendent*  
LISA DAVIS  
*Assistant Superintendent*



Board of Trustees:

JIM BENNETT  
AUTUMN ELLENSON  
ANDREW HAYES  
LARA HOEFER MOIR  
RON KASPER

*Minutes of the Regular Meeting of the Board of Trustees*

April 20, 2023  
District Administration Center

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <p>A. The regular meeting of the Lakeside Union School District Board of Trustees was called to order at 5:00 p.m. by Andrew Hayes, President, with the following members present: Lara Hoefer Moir, Vice President; Jim Bennett, Clerk; Autumn Ellenson, Member; and Ron Kasper, Member. Also in attendance were Dr. Rhonda Taylor, Superintendent; Dr. Natalie Winspear, Assistant Superintendent; and Lisa Davis, Assistant Superintendent. Lisa DeRosier was present to record the minutes.</p>                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Call to Order</p>             |
| <p>B. There were no requests to speak to the Board prior to closed session.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>Public<br/>Comments</p>       |
| <p>C. At 5:01 p.m., the Governing Board moved to closed session to discuss the following items: 1) Public Employee Discipline/Dismissal/Release pursuant to Government Code §54957; 2) Conference with Labor Negotiator, Lisa Davis, regarding the California School Employees Association and its Chapter 240 pursuant to Government Code §54957.6; 3) Conference with Legal Counsel (Currier and Hudson) regarding Pending Litigation (PERB Case No. LA-RR-1338-E) pursuant to Government Code §54956.9; 4) Conference with staff regarding anticipated litigation; Initiation of litigation pursuant to Paragraph (4) of Subdivision (d) of Government Code Section 54956.9: Consideration of One (1) Potential Case-Social Media Adolescent Addiction/Personal Products Liability Litigation (Social Media Litigation); and 5) Public Employee Evaluation, Superintendent, pursuant to Government Code §54957.</p> | <p>Closed Session</p>            |
| <p>D. The Board reconvened at 6:02 p.m. President Hayes welcomed visitors and reported out on closed session items:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Welcome</p>                   |
| <p>1. No action was taken on Public Employee Discipline/Dismissal/Release pursuant to Government Code §54957.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>Closed Session<br/>Report</p> |
| <p>2. No action was taken on Conference with Labor Negotiator, Lisa Davis, regarding the California School Employees Association and its Chapter 240 pursuant to Government Code §54957.6.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |
| <p>3. No action was taken on Conference with Legal Counsel (Currier and Hudson) regarding Pending Litigation (PERB Case No. LA-RR-1338-E) pursuant to Government Code §54956.9.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                  |
| <p>4. No action was taken on Conference with staff regarding anticipated litigation; Initiation of litigation pursuant to Paragraph (4) of Subdivision (d) of Government Code Section 54956.9: Consideration of One (1) Potential Case-Social Media Adolescent Addiction/Personal Products Liability Litigation (Social Media Litigation).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |
| <p>5. No action was taken on Public Employee Evaluation, Superintendent, pursuant to Government Code §54957.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                  |

D. OPENING PROCEDURES (CONTINUED)

Students from the FFA program at Lakeside Middle School led the pledge of allegiance. Following the pledge, students from the show choir sang the National Anthem. Principal Steve Mull, Vice Principal Jim Mietzel, and teachers John Dungan, Brian Mendoza, Davinee Huden, Dayna Robledo, Eric Fearn and counselor Sarah Carter shared highlights from the school including: the many Math opportunities, music and acoustics through guitar, science programs including FFA, language arts goals, the many arts programs, counseling responsibilities, Crew, Spanish immersion program, and so much more!

Lakeside Middle School Spotlight

E. Clerk Bennett thanked the Lakeside Middle School staff for a great presentation. He could feel the great sense of genuine care and pride. He commented that teachers make such an impact in kids lives. It's a different profession than others. You have to have a certain gift and not everyone has it. He will continue to let people know where his heart is and is open to the things they can do as a Board to remove barriers.

Trustee Reports and Comments

Member Ellenson thanked the Lakeside Middle School staff for their presentation. She attended the dessert show choir concert and was completely impressed. She toured LMS with Mr. Mull and commented that great things are happening there. She also toured Lindo Park with Ms. Green and saw the PLC program where every student is growing. She and Dr. Taylor toured the Barona Indian Charter School with principal Julie Cushman. She worked the Riverview International Fair and attended their open house.

Member Kasper also thanked Lakeside Middle School for their presentation tonight. He has toured the campus and been to concerts there. He had a nice visit at River Valley Charter School with principal Brooke Faigin. He read in a classroom at Lindo Park; had lunch on the lawn at Lakeview; attended the Riverview International Fair; and have signed up to attend all the promotions in June.

Vice President Hoefler Moir thanked Lakeside Middle School for their in-depth presentation. She has been a long-time LMS mom (12 years) and PTSA board member and is very thankful for the school. We have wonderful staff and open houses in the district. She thanked the teachers who went on the 8<sup>th</sup> grade D.C. trip.

President Hayes thanked everyone for being here and for Lakeside Middle School's presentation. He loved hearing from the staff. He attended the Lakeview fun run; the LMS dessert concert; LMS band concert at El Capitan; the EL reclassification; open houses at LMS, Lakeside Farms, and Lakeview; and the TdS students at AGC.

F. There were no requests to speak to the Board.

Public Comments

G. The Board recognized the 2022-23 site employees of the year. The district teacher of the year is John Dungan (LMS Teacher) and the classified teacher of the year is Melinda Brown (Transportation). The Board congratulated them all and thanked them for their dedication to the district.

Recognize Employees of the Year

The president called for a 5-minute recess and reconvened at 7:22 p.m.

Recess

H. 1. Consultant Scott Barnett presented his plans for developing a proposed real estate utilization strategy and proposed process for the use of underutilized and/or excess LUSD-owned properties. Mr. Barnett answered the Board Member's many clarifying questions.

Consultant Presentation



H. PRESENTATION/ACTION ITEMS (CONTINUED)

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| <p>2. <u>It was moved by</u> President Hayes and seconded by Vice President Hoefler Moir to move forward to retain Scott Barnett, and/or his associated companies, (the “Consultant”), utilizing a Professional Services Contract, for the purpose of developing a proposed real estate utilization strategy and proposed process for the use of underutilized and/or excess LUSD-owned properties. Consultant will return a draft report within 45 days of issuance of the Professional Services Contract. Contract should not exceed \$25,000. Motion carried unanimously 5:0 (Ayes: Bennett, Ellenson, Hayes, Hoefler Moir, Kasper).</p>                                                                       | <p>Move Forward to Retain Consultant Services</p> |
| <p>3. Dr. Patricia Fernandez, Director of Student Support, introduced her team of nurses, community liaisons and school counselors. The department’s goals is to ensure that students have access to school and have a positive experience. We are always working towards student mental health needs being met. They work with foster youth, students experiencing homelessness, military families, etc. The biggest struggle right now is getting transportation to our families in need. The public transportation system to Lakeside is very cumbersome. The department is currently implementing 2 grants through the County office; one for mental health and the other one more of a curriculum focus.</p> | <p>Student Support Presentation</p>               |
| <p>I. <u>It was moved by</u> Member Ellenson and seconded by Vice President Hoefler Moir to designate all Items of Business to the consent agenda. The motion carried unanimously to designate Items of Business 2.1, 2.2, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10, 4.11, 4.12, 4.13, 4.14, 5.1, 5.2, 6.1, and 6.2 to the consent agenda.</p>                                                                                                                                                                                                                                                                                                                                            | <p>Consent Agenda</p>                             |
| <p>1.1 <u>It was moved by</u> Vice President Hoefler Moir and seconded by Member Ellenson to adopt the following items of business:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>Items of Business</p>                          |
| <p>1.2 There was no discussion on items.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>Discussion</p>                                 |

SUPERINTENDENT

- |                                                                                                                                                                                                                                                                    |                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <p>2.1 A motion to adopt the regular board meeting minutes of March 9, 2023.</p>                                                                                                                                                                                   | <p>Adopt Minutes</p>                       |
| <p>2.2 A motion to adopt Resolution No. 2023-17, proclaiming Wednesday, May 3, 2023 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.</p> | <p>Adopt Day of the Teacher Resolution</p> |

HUMAN RESOURCES

- |                                                                                                                                                                                                                          |                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| <p>3.1 A motion to approve/ratify Personnel Assignment Order 2023-010.</p>                                                                                                                                               | <p>Approve PAO</p>                               |
| <p>3.2 A motion to approve an Agreement Providing for the Use of Clinical Facilities with the Grossmont-Cuyamaca Community College District for school nurse experience through practice for their college students.</p> | <p>Approve Agrmnt with Grossmont-Cuyamaca CC</p> |
| <p>3.3 A motion to approve a Clinical Experience in Nursing Affiliation Agreement with the University of San Diego for experience through practice for their university students.</p>                                    | <p>Approve Agrmnt w/USD</p>                      |

I. BUSINESS SERVICES

- |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                  |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 4.1  | A motion to approve the following monthly business reports: A) Commercial Warrants; B) Revolving Cash; C) Purchase Orders and Change Orders; and D) Purchase Card Expenditures.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Approve Business Reports                         |
| 4.2  | A motion to adopt Resolution No. 2023-19, approving the California State Teachers' Retirement System (CalSTRS) Retirement Incentive Program. This program offers an Early Retirement Incentive (ERI) to employees who are eligible for retirement under CalSTRS. Each individual request to retire, under the provision of ERI, will be reviewed to determine the fiscal impact to the District.                                                                                                                                                                                                                                | Adopt Resolution No. 2023-19                     |
| 4.3  | A motion to adopt Resolution No. 2023-20, approving the agreement with Royal Transportation for transportation of charter bus, activity trips and general education transportation services, and declaring the agreement exempt from competitive bidding.                                                                                                                                                                                                                                                                                                                                                                       | Adopt Resolution No. 2023-20                     |
| 4.4  | A motion to adopt Resolution No. 2023-21, terminating for convenience the agreement between the Lakeside Union School District and Student Transportation of America for Bid No. LUSD 2022-02, Contractor for Transportation of Charter Bus, Activity Trips and General Education Transportation Services.                                                                                                                                                                                                                                                                                                                      | Adopt Resolution No. 2023-21                     |
| 4.5  | A motion to approve a Memorandum of Understanding with the California School Employees Association and its Chapter 240 for the 2023-24 work calendar.                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Approve MoU with CSEA                            |
| 4.6  | A motion to approve a Memorandum of Understanding with the California School Employees Association and its Chapter 240 for "Reduction of Hours and Elimination of Classified Positions."                                                                                                                                                                                                                                                                                                                                                                                                                                        | Approve MoU with CSEA                            |
| 4.7  | A motion to approve a revised Classified Substitute Salary Schedule, effective January 1, 2023, to include new positions to attract more qualified substitutes within different job areas.                                                                                                                                                                                                                                                                                                                                                                                                                                      | Approve Rev Substitute Salary Schedule           |
| 4.8  | A motion to adopt Resolution No. 2023-18, authorizing the purchase of ASUS Chromebooks through Trafera, and the National Cooperative Purchasing Alliance (NCPA) Bid #01-149 at a cost of \$514,285.82.                                                                                                                                                                                                                                                                                                                                                                                                                          | Adopt Resolution No. 2023-18                     |
| 4.9  | A motion to approve a Memorandum of Agreement with the San Diego County Superintendent of Schools for the After School Education and Safety (ASES) program.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Approve MoU for ASES Grant                       |
| 4.10 | A motion to approve a K-12 Strong Workforce Program Participation Agreement Career Technical Education (CTE). We were awarded \$194,038 to be used for major improvements to our engineering pathways materials, professional development, off campus experiences for students, and career education experiences for our middle school students.                                                                                                                                                                                                                                                                                | Approve Agreement for Career Technical Education |
| 4.11 | A motion to approve the following annual contracts for the 2022-2023 school year: A) New Mediscan II, LLC (Special Ed); B) Grand Canyon University (HR); C) Student Support Services Solutions (S4) (Health Svcs); D) Maxim Healthcare Staffing Services, Inc. (Special Ed); E) School Innovations & Achievement (Ed Services); F) San Diego County Superintendent of Schools (Pupil Svcs); G) Grossmont Union School District (Child Nutrition); H) Southwest Construction Services (Maint); I) Eastern San Diego County Junior Fair (Maint); J) El Capitan Stadium Association (Maint); and K) The Whosoovers (TdS Assembly). | Approve 2022-23 Annual Contracts                 |

I. BUSINESS SERVICES (CONTINUED)

- |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 4.12 | A motion to approve the following annual contracts for the 2023-2024 school year: A) Chemsearch FE; B) Heartland Solutions; C) Frontline Education; and D) Seesaw.                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Approve 2023-24 Annual Contracts         |
| 4.13 | A motion to approve the following gifts to the District: A) El Capitan Stadium Association donated \$3,000 to Lindo Park for books and \$1,500 for BizTown; B) Coldwell Banker West Foundation donated \$355.27 to Ms. Morehouse's classroom at Lakeside Farms; C) El Capitan Stadium Association donated \$3,500 to Tierra del Sol Middle School for the Robotics Club to help with fees and purchase materials; D) Santee Lowe's donated \$250 worth of plants to the DREAM Academy for the pollinator garden; and E) Lakeside PTA Council donated \$750 each towards the outdoor education programs at both middle schools. | Accept Gifts to the District             |
| 4.14 | A motion to approve the 2021-22 Annual Bond Audit Report by Wilkinson Hadley King & Co. LLP, per Education Code 41020.3, stating the governing body of each LEA shall review at a public meeting, the annual audit for the prior year, any audit exceptions identified, and recommendations of findings.                                                                                                                                                                                                                                                                                                                       | Approve 2021-22 Annual Bond Audit Report |

EDUCATION SERVICES

- |     |                                                                                                                                                               |                          |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 5.1 | A motion to approve the purchase of ECA Science Kits for the middle school Science teacher teaching the Open SciEd adopted curriculum at a cost of \$108,000. | Approve ECA Science Kits |
| 5.2 | A motion to approve an Interdistrict Attendance Agreement with San Diego Unified School District for the years 2023-2028.                                     | Approve IDT Agreement    |

BOARD POLICIES, REGULATIONS AND/OR EXHIBITS

- |     |                                                                      |               |
|-----|----------------------------------------------------------------------|---------------|
| 6.1 | A motion to adopt Board Policy 4140/4240/4340: Bargaining Units.     | Adopt BP 4140 |
| 6.2 | A motion to adopt Board Policy 7150: Site Selection and Development. | Adopt AR 7150 |

Motion carried unanimously 5:0 (Ayes: Bennett, Ellenson, Hayes, Hoefler Moir, Kasper).

- |    |                                                                                                                                                                                |              |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| J. | The Board reviewed the enrollment report for Month 7 (through 3/3/23).                                                                                                         | Enr Report   |
| K. | 1. First reading of Board Policy and Regulation 3515: Campus Security. The Board will adopt at the next regular meeting.                                                       | BP/AR 3515   |
|    | 2. First reading of Board Policy and Regulation 4112.2: Certification. The Board will adopt at the next regular meeting.                                                       | BP/AR 4112.2 |
|    | 3. First reading of Board Policy and Regulation 5142: Safety. The Board will adopt at the next regular meeting.                                                                | BP/AR 5142   |
|    | 4. Second reading of Board Policy and Exhibit 5145.6: Parental Notifications. The Board will adopt at the next regular meeting.                                                | BP/E 5145.6  |
|    | 5. Second reading of Board Policy and Administrative Regulation 6143: Courses of Study. The Board will adopt at the next regular meeting.                                      | BP/AR 6143   |
|    | 6. Second reading of Board Policy and Administrative Regulation 6161.1: Selection and Evaluation of Instructional Materials. The Board will adopt at the next regular meeting. | BP/AR 6161.1 |

- |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| L. 1A. | Kerry Strong, LTA President, congratulated all the employees of the year. She offered the Board to visit their classrooms and commented it's a great honor to work alongside them. LTA is planning to sunshine proposal for bargaining at next month's meeting. They will bring forward 2 new contract issues to bargain. She discussed the upcoming state testing. It's a massive effort to manage the students and devices. She reminded the Board that students are so much more than the test. She is proud to be part of a district who shares these values.                                                                                                                                                                                                                                                                                                                                                                           | LTA President           |
| 1B.    | David Myers, CSEA President, was not present at the meeting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CSEA President          |
| 2A.    | Lisa Davis, Assistant Superintendent, volunteered for the Ethics in Business workshop with Rachel Camerero. It was a great opportunity and would like to do it again in the future. Her departments are all doing well.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Lisa Davis              |
| 2B.    | Dr. Natalie Winspear, Assistant Superintendent, reported on the district-wide PLC #3 where teachers collaborated around the 2 <sup>nd</sup> ELA performance task. Teachers got together and learned to work through the task. We will jump into Math next school year. She was able to visit all the rooms and the energy and excitement was very positive. PLC #4 will be reviewing the new Amplify Science curriculum. Dr. Winspear discussed the next parent night on May 3. They will cover topics such as literacy, advocating for your child, use of technology to bridge the communication gap, and listening session where they will gather street data. We have ELPAC testing in progress now and CAASPP testing starting soon. She is busy working on the LCAP, along with her team. The Board will see that in June. She attended the Deloitte University training over spring break and commented that the content was amazing. | Dr. Natalie Winspear    |
| 2C.    | Dr. Rhonda Taylor, Superintendent, commented that the end of the year is close. Lakeside is a unique district. We have the rodeo coming up, Festival of the Arts, and Junior Olympics.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Dr. Rhonda Taylor       |
|        | At 8:38 p.m. the Governing Board took a 5-minute recess and moved back to closed session to finish their discussion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Moved to Closed Session |
|        | At 9:03 p.m. the Governing Board reconvened and reported that no action was taken in closed session.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Reconvened              |
| M.     | President Hayes asked if there was any further business to come before the board. There being none, the president declared the regular board meeting adjourned at 9:04 p.m.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Adjournment             |

Rhonda L. Taylor, Ed.D.  
Secretary to the Board

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Jim Bennett  
Clerk of the Board

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Classified Employees Week Resolution #2023-26

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

Resolution #2023-26, recognizing and honoring the classified employees for their caring and incalculable contributions to the children of Lakeside.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**


- |                                              |                                                                                 |
|----------------------------------------------|---------------------------------------------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial                                                 |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification                                           |
| <input type="checkbox"/> Approval            | <input type="checkbox"/> Explanation: <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> Adoption |                                                                                 |
- 

**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

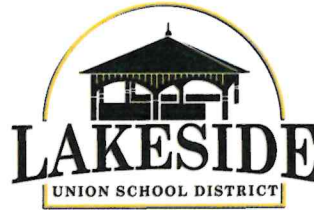
**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

Administration:

RHONDA L. TAYLOR, Ed.D.  
*Superintendent*  
NATALIE WINSPEAR, Ed.D.  
*Assistant Superintendent*  
LISA DAVIS  
*Assistant Superintendent*



Board of Trustees:

JIM BENNETT  
AUTUMN ELLENSON  
ANDREW HAYES  
LARA HOEFER MOIR  
RON KASPER

**RESOLUTION 2023-26**  
**CLASSIFIED EMPLOYEES- WEEK**  
**MAY 22-26, 2023**

**WHEREAS** classified employees serve the children of Lakeside through their week at the Lakeside Union School District; and

**WHEREAS** classified employees assist the Lakeside Union School District in its commitment to provide quality educational programs and services to the children, youth, and adults of Lakeside; and

**WHEREAS** classified employees, individually and collectively set an exemplary standard of performance and commitment; and

**WHEREAS** classified employees provide knowledge, skills, and expertise that are relied upon throughout the organization; and

**WHEREAS** classified employees deserve rightful recognition and public celebration of their caring, their deeds, and their incalculable contributions to the children of the Lakeside Union School District; Now, therefore, be it

**RESOLVED**, that the Lakeside Union School District Board of Education hereby expresses their gratitude and commends all classified school employees for their service to the Lakeside Union School District and joins the California State Legislature in designating the week of May 22-26, 2023, as **Classified School Employees Week**.

**PASSED AND ADOPTED** this 11<sup>th</sup> day of May 2023 by the Governing Board of the Lakeside Union School District of San Diego County, California.

\_\_\_\_\_  
Andrew Hayes, President

\_\_\_\_\_  
Autumn Ellenson, Member

\_\_\_\_\_  
Lara Hofer Moir, Vice President

\_\_\_\_\_  
Ron Kasper, Member

\_\_\_\_\_  
Jim Bennett, Clerk

\_\_\_\_\_  
Rhonda L. Taylor, Ed.D.  
Superintendent

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Personnel Assignment Order 2023-11

**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:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial</b>                                                 |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input type="checkbox"/> <b>Approval</b>            | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> <b>Adoption</b> |                                                                                        |

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**Originating Department/School:** Human Resources

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

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Christine Sinatra, HR Exec Director

  
Dr. Rhonda Taylor, Superintendent

**LAKESIDE UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES MEETING, May 11, 2023  
Revised Personnel Assignment Order – 2023-011**

**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 Hire:**

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

**A. Reduced Workload Program::**

Employee	Assignment/Location	Effective Date	Recommendation
Schwuchow, Amy	Teacher/TDS	8/16/2023	Yes

**B. Change of Status/Location:**

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

**C. Unpaid Leave of absence:**

Employee	Assignment/Location	Reason	Recommendation	Effective Date
Gallamore, Laurie	Teacher/Lakeview	Personal	Yes	2023/2024

**D. Resignation:**

Employee	Assignment/Location	Class/Step	Reason	Effective Date
Cuzick, Meegan	SDC Teacher/LC	D/3	Unknown	05/02/2023
Garrison, Lorrان	Psychologist/LV	F/2	Personal	06/14/2023
McHugh, Andrew	Teacher/RV	D/9	Personal	06/14/2022

**E. Retirement:**

Employee	Assignment/Location	Effective Date
Mitzel, Linda	RSP Teacher/LP	06/14/2023

**Consent to Serve:**

Employee	Location	Position	Reason	Effective Date



## Classified Staff

### G. New Hire:Rehires:

Employee	Location	Position/Class/Step	Previous Monthly Salary	New Monthly Salary	Effective Date
Massey, Michael	Transportation	Bus Driver/22/2	N/A	\$2,413.91	5/1/2023

### H. Change of Status:

Employee	Location	Position/Class/Step	Previous Monthly Salary	New Monthly Salary	Effective Date

### I. Management Position:

Employee	Location	Position/Range/Step	Effective Date

### J. Resignation/Termination:

Employee	Location	Position	Reason	Effective Date
Cordi, Korryn	Transportation	Van Driver	N/A	5/3/2023
Crowe, Laurie	Child Nutrition	Child Nutrition Assistant	Employment	4/17/2023
Gamble, Tracy	Child Nutrition	Child Nutrition Assistant	N/A	4/17/2023
Gorman, Tanya	Lemon Crest	IA-III-Sped	Did not complete probation	4/29/2023
Leininger, Derek	Lindo Park	Custodian-Night	Did not complete probation	5/6/2023

### K. Change in location :

Employee Name	Location	Position	Effective Date

### L. Return from FMLA

Employee	Title	Start Date

## **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.

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date: May 11, 2023**

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**Agenda Item:**

Clinical Experience in Nursing Affiliation Agreement

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

To provide students of Azusa Pacific University experience through clinical practice at LUSD.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Addresses Emphasis Goal(s):**

#1: Academic Achievement       #2: Social Emotional       #3: Physical Environments

**Recommended Action:**

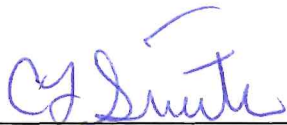
- |                                              |                                           |
|----------------------------------------------|-------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial/Rejection |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification     |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation:     |
| <input type="checkbox"/> Adoption            |                                           |

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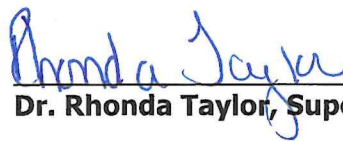
**Originating Department/School:** Human Resources

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**



Christine Sinatra, Director, HR



Dr. Rhonda Taylor, Superintendent

AZUSA PACIFIC UNIVERSITY  
SCHOOL OF NURSING  
and  
LAKESIDE UNION SCHOOL DISTRICT

Azusa Pacific University, domiciled in the City of Azusa, State of California (hereinafter called "UNIVERSITY") and Lakeside Union School District, domiciled in the City of Lakeside, State of California (hereinafter called "FACILITY"), hereby agree:

RECITALS

UNIVERSITY is an institution of higher learning, which presently offers Bachelor's, Master's and Doctorate Degrees in various disciplines, fully accredited by the Western Association of School and Colleges, and the Commission on Collegiate Nursing Education (CCNE). FACILITY is an institution, which offers health services and facilities, and maintains appropriate state licensure.

UNIVERSITY and FACILITY desire to assist and cooperate with each other in providing instruction and clinical experience to students of nursing, which leads to the awarding of elective credit toward a Bachelor's, Master's or Doctorate degree, and/or continuing education units, from Azusa Pacific University.

UNIVERSITY has determined that its utilization of FACILITY comports with the requirements of section 1427 of title 16 of the California Code of Regulations.

TERMS OF AGREEMENT

1. ACCREDITATION:

FACILITY shall undertake to maintain standards of care and all other requirements necessary to insure continued Medi-Cal and/or Medicare certification and appropriate state licensure. It is recognized that UNIVERSITY is under the jurisdiction of various accrediting agencies with whose standards it must comply if UNIVERSITY is to maintain accreditation, and it is therefore agreed that UNIVERSITY will administer the Degree Program, and that UNIVERSITY will prescribe curriculum and courses of study. It is agreed that the Program is the responsibility of UNIVERSITY, and that UNIVERSITY is in authority of the administration of the same. UNIVERSITY personnel recognize the responsibility to plan and work collaboratively and cooperatively with FACILITY, in providing student learning and patient care. Appropriate representatives of UNIVERSITY and FACILITY will meet as needed for the purpose of interpreting, discussing and evaluating students' clinical experience at the FACILITY.

Upon failure of either party to this AGREEMENT to obtain or maintain its certification or accreditation, the party hereto which has certification or accreditation, at its election, may terminate this AGREEMENT at the end of the academic year of the UNIVERSITY by giving at least one semester's written notice thereof to the party that does not have its said certification or accreditation and thereupon, this AGREEMENT shall terminate without further liability hereunder by either party to the other, except as provided for in Section 7 of this AGREEMENT. The term semester as used herein, means one half of a regular school year as now conducted by UNIVERSITY or its then equivalent.

2. INSURANCE:

- (a) Worker's Compensation Insurance and Employer's Liability Insurance: If FACILITY has employees, FACILITY shall maintain minimum insurance coverage for Worker's Compensation, including Employer's Liability, covering its employees. UNIVERSITY shall maintain minimum insurance coverage for Worker's Compensation, including Employer's Liability, covering its employees and students.
- (b) Professional Liability Insurance: If customary to their operations, FACILITY shall carry appropriate professional liability insurance for its employees and agents. UNIVERSITY shall carry professional liability insurance coverage in the amount of \$1,000,000 per limit and \$3,000,000 in the aggregate, for its employees, agents, and students.
- (c) General Liability Insurance: FACILITY shall maintain general liability insurance coverage in the amount of \$1,000,000 per incident and \$3,000,000 in the aggregate, covering its employees and agents. UNIVERSITY shall maintain general liability insurance coverage in the amount of \$1,000,000 per incident and \$3,000,000 in the aggregate, covering its employees, agents, and students.
- (d) UNIVERSITY maintains proof of all insurance coverage and will provide said proof to FACILITY upon request. Further, in the event of any modification, termination, expiration, non-renewal or cancellation of any insurance coverage required by this Agreement, UNIVERSITY shall give written notice thereof to FACILITY not more than ten (10) days following the date of UNIVERSITY'S receipt of such notification.
- (e) FACILITY maintains proof of all insurance coverage and will provide said proof to UNIVERSITY upon request.

### 3. CONFIDENTIALITY:

All verbal and written information exchanges, as well as proprietary information relating to business practices, procedures or methods of the FACILITY or the project shall remain strictly confidential and shall not be disclosed without consent of the FACILITY.

The University shall notify students that they are responsible for respecting and maintaining the confidentiality of all Protected Health Information (PHI) with respect to all patients of the FACILITY, including without limitation, all PHI regarding a patient's: 1) Medical treatment and condition; 2) Psychiatric and Mental Health; and 3) Substance abuse and Chemical dependency, which the student may receive pursuant to this Agreement. The student agrees to comply with the terms and conditions of the: (i) Confidentiality of Medical Information Act of 1981, California Civil Code Section 56 *et seq.* (General Patient Medical Records); (ii) California Welfare & Institutions Code §5328.6 and §5328.7 (Mental Health Records); and (iii) 42 U.S.C. §§290dd-2; (iv) Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the Regulations promulgated thereunder (42 U.S.C. Sections 1320d-2 and 1320d-4; 45 C.F.R. Subtitle A, Subchapter C, Parts 160 – 164), as amended from time to time.

### 4. STUDENT AGENCY ASSIGNMENT:

The assignment of nursing students within the FACILITY shall be made by the UNIVERSITY, or UNIVERSITY faculty assigned to the FACILITY (if any), in accordance with students' educational needs as determined by the curriculum of the UNIVERSITY'S program. Physical facilities of FACILITY for such assignments will be made available therefore by FACILITY, and FACILITY will adhere to the placement objectives set forth by the UNIVERSITY.

- The student will be officially enrolled in a nursing course of study at Azusa Pacific University.
- The student will work with a FACILITY preceptor(s) agreed upon by FACILITY, UNIVERSITY and student.
- The UNIVERSITY and/or student will prepare objectives for the clinical experience with the approval of UNIVERSITY faculty and FACILITY preceptor(s), and FACILITY'S preceptor(s) shall instruct students in their clinical training at FACILITY in accordance with those objectives.
- The clinical hours to meet the student's learning needs will be jointly arranged by the UNIVERSITY, FACILITY, and student.
- Student evaluations will be the responsibility of the UNIVERSITY faculty with input from the FACILITY preceptor(s).
- The student will meet all time obligations or otherwise notify the FACILITY preceptor(s) of alterations in advance.
- The UNIVERSITY shall notify students that they are responsible for following the internal protocols, policies, procedures, rules and regulations established by FACILITY; and all requirements of the Joint Commission on Accreditation of Healthcare Organizations ("Joint Commission" or "JCAHO"), as may be revised from time to time.

5. RESERVATION OF RIGHTS:

FACILITY reserves the right for its Administrator to exercise exclusive control over the administration, operation, maintenance and management of FACILITY, and faculty and students while students are in residence at the FACILITY and subject thereto. UNIVERSITY reserves the right to exercise control and supervision over the operation, curriculum, faculty and students of the School of Nursing within the prescribed framework.

6. TERMINATION AND TERM LENGTH OF THIS AGREEMENT:

This AGREEMENT is for the term of three (3) years, unless earlier terminated pursuant to the terms of this Agreement. The AGREEMENT may be terminated by either party thereto by delivery of thirty (30) days prior written notice of termination to the other party hereof, and delivery of a copy of said notice to the Board of Directors or Trustees, or the organization having jurisdiction over either of the parties hereto, or of which either party hereto is a member, and whose laws, rules or regulations require that such notice be given to such Board or organization. In the event such notice of termination is given for any reason including for loss of certification or accreditation as provided for in Section 1 hereof, the UNIVERSITY and FACILITY will continue to discharge their obligations as expressed herein to each other as to the nursing students then enrolled.

7. MISCELLANEOUS:

- (a) Patient Care: The FACILITY shall remain in charge of and provide appropriate supervisory personnel for patient care. FACILITY is at all times responsible for care and supervision of its patients, and FACILITY warrants that FACILITY has adequate staffing to ensure safe and continuous health care services to FACILITY'S patients, and that students shall not be substituted for FACILITY staff necessary for reasonable

- coverage.
- (b) Orientation: The FACILITY will provide for the UNIVERSITY and its nursing students and faculty appropriate orientation prior to and, if required, during each semester. Orientation shall include familiarization with relevant FACILITY purpose, policies, procedures and facilities.
  - (c) Universal Precautions: The UNIVERSITY nursing curriculum contains Universal Precautionary Practices, which include a general explanation of the epidemiology and systems of blood borne disease, modes of transmission, and information on the hepatitis B vaccination, as well as other pertinent information.
  - (d) Health Clearance: The UNIVERSITY assumes responsibility for maintaining a current (within a year) certification of health clearance, including verification of a titer test proving immunity to rubella and measles or proof of two (2) immunizations, Quantiferon Gold or two-step PPD Test followed by annual renewals or chest x-ray and tuberculosis questionnaire showing no active tuberculosis, two (2) immunizations or positive titer for Varicella-zoster virus (chicken pox), proof of immunization, three (3)-series, against hepatitis B (heptavac) or positive titer, and evidence of a Tetanus, Diphtheria, Pertussis, (Tdap) vaccination. UNIVERSITY shall ensure compliance with this Paragraph and shall maintain files of all health examinations of students assigned to FACILITY. In addition, UNIVERSITY will honor any additional health clearance requirements established by the FACILITY.
  - (e) Background Check: The UNIVERSITY shall require each assigned student to submit to a complete background check as a condition of participation in the Program. The background check will be considered “completed” if it includes all of the following elements: (1) 7 year criminal background check in current and previous counties of residence and employment; (2) confirmation that the assigned student is not listed as sexual offender and, if requested by the FACILITY, in any child abuse registry; (3) evidence that the assigned student is eligible to participate in all federal and state health programs and verification that the student is not on the OIG or GSA exclusion list.

8. MUTUAL INDEMNIFICATION:

- (a) UNIVERSITY shall indemnify, save and hold harmless FACILITY, its officers, directors, agents and employees from and against all obligations, claims and liabilities of any kind under state or federal law (including costs and attorney’s fees) that may arise out of negligent acts or omissions of UNIVERSITY officers, directors, agents, and employees during the course and scope of a UNIVERSITY’s student’s clinical training.
- (b) FACILITY shall indemnify, save and hold harmless UNIVERSITY, its officers, directors, agents and employees from and against all obligations, claims and liabilities of any kind under state or federal law (including costs and attorney’s fees) that may arise out of negligent acts or omissions of FACILITY officers, directors, agents or employees during the course and scope of a UNIVERSITY’s student’s clinical training.

9. AMENDMENTS:

This AGREEMENT and each of their terms and provision hereof may be amended from time to time by the parties hereto by written amendment only and executed by the parties hereto.

10. **STATUS OF STUDENTS:** The employment status of students and the responsibility for insurance coverage for student activities depends upon the status of the students as set forth below:

- (a) **Students Participating in Unpaid Internship not at Student's Place of Employment:** It is understood by the parties that the UNIVERSITY's students are fulfilling specific requirements for clinical experiences as part of a degree requirement, and therefore, the UNIVERSITY's students do not thereby become employees or agents of UNIVERSITY by virtue of their clinical training. The UNIVERSITY shall be responsible for providing general liability, professional liability, and workers' compensation coverage for such students, pursuant to Section 3 (Insurance) of this Agreement.
- (b) **Students Participating in Unpaid Internship at Student's Place of Employment:** It is understood by the parties that the UNIVERSITY and FACILITY shall keep the clinical training and work duties of the UNIVERSITY's students strictly separate. The UNIVERSITY shall be responsible for providing general liability, professional liability, and workers' compensation coverage for such students' clinical training, pursuant to Section 3 (Insurance) of this Agreement, and the FACILITY shall be responsible for providing insurance coverage for such students' activities as an employee.
- (c) **Students Participating in Paid Internship:** If the UNIVERSITY's students are provided with a nominal stipend from the FACILITY intended to reimburse them for estimated expenses related to their clinical training, the UNIVERSITY's students do not thereby become employees or agents of FACILITY, and UNIVERSITY shall be responsible for providing general liability, professional liability, and workers' compensation coverage for such students pursuant to Section 3 (Insurance) of this Agreement; however, FACILITY shall be responsible for issuing a Form 1099 reporting the stipend to the Internal Revenue Service. If, however, the UNIVERSITY's students are paid by the FACILITY for their services, then they become employees of the FACILITY, and FACILITY is responsible for all employee obligations and for insuring the activities of such students, notwithstanding Section 3 (Insurance) of this Agreement; in addition, Section 9 (Mutual Indemnification) shall not apply to either party.

11. **GOVERNING LAW:**

This Agreement shall be construed and enforced in all respects to the laws of the State of California. Both Parties agree that any action brought under this Agreement shall be exclusively in the County of Los Angeles.

12. **ATTORNEY'S FEES:**

If any action at law or in equity is brought to enforce or interpret the terms of this Agreement or to enforce any obligation owing under the Agreement, the prevailing Party shall be entitled, in addition to such other relief as may be granted, to the attorney's fees, expert witness fees, and costs incurred by reason of the litigation or arbitration. The amount recoverable

includes attorney's fees and expert witness' fees incurred in preparation for or investigating of any matter relating to the litigation or arbitration.

13. ENTIRE AGREEMENT:

This Agreement contains the entire understanding between Parties with respect to the subject matter of this Agreement and incorporates all of the covenants, conditions, promises, and agreements exchanged by Parties hereto. This Agreement supersedes any and all prior or contemporaneous negotiations, agreements, or communications, whether written or oral, between the Parties with respect to the subject matter of this Agreement.

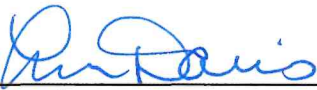
14. SEVERABILITY:

If any provision of this Agreement is found to be invalid or unenforceable by any court, such provision shall be ineffective only to the extent that it is in contravention of such applicable laws without invalidating the remaining provisions herein, unless such an invalidity or unenforceability would defeat an essential business purpose of this Agreement.

IN WITNESS WHEREOF, the Parties to this AGREEMENT have hereunto set their hands in duplicate, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

LAKESIDE UNION SCHOOL DISTRICT  
12335 Woodside Avenue  
Lakeside, CA 92040  
619-390-2600 Phone

AZUSA PACIFIC UNIVERSITY  
701 E. Foothill Blvd./ PO Box 7000  
Azusa, CA 91702-7000  
626-815-5386 Phone  
626-470-9644 Fax

By   
\_\_\_\_\_  
Lisa Davis  
Asst. Superintendent

By \_\_\_\_\_  
Renee Pozza PhD, RN, CNS, FNP-BC,  
FAASLD  
Interim Dean, School of Nursing



# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** MAY 11, 2023

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**Agenda Item:**

COMMERCIAL WARRANT LISTING SHEET – for the period 04/01/2023 – 04/30/2023

**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):**

\$ 836,471.78

**Funding Source:**

General, ASB, Child Development, Child Nutrition, Bond, & Charter Schools (Barona, RVCS)

**Addresses Emphasis Goal(s):**

#1: Academic Achievement       #2: Social Emotional       #3: Physical Environments

**Recommended Action:**

- |                                              |                                                                                 |
|----------------------------------------------|---------------------------------------------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial/Rejection                                       |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification                                           |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> Adoption            |                                                                                 |

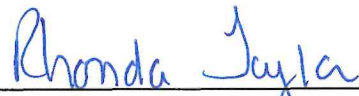
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**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Lisa Davis, Assistant Superintendent

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member** \_\_\_\_\_

BOARD WARRANT REPORT 4/1/2023 - 4/30/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14001813	GWENDOLYN FRALEY	4/3/2023	CONFERENCE	6.81
0100	14001814	SAN DIEGO GAS & ELECTRIC	4/3/2023	MONTHLY GAS AND ELECTRIC	73,771.76
0100	14001815	US AIR CONDITIONING DISTRIB.	4/3/2023	MOT SERVICES	312.39
0100	14002650	CLIMATEC, INC.	4/6/2023	ESSER (HVAC only)	85,600.00
0100	14002651	EDD	4/6/2023	UNEMPLOYMENT	160.58
0100	14002652	VERBAL BEHAVIOR ASSOCIATES, INC.	4/6/2023	SPED CONSULTING	13,968.75
0100	14004546	ACADEMIC THERAPY PUBLICATIONS, INC	4/13/2023	2218-7MAPS-4-25 RECORD FORMS	225.20
0100	14004547	ASCEND SERVICES, INC.	4/13/2023	SLP SERVICES	6,750.00
0100	14004549	CHULA VISTA ELECTRIC CO	4/13/2023	MOT SERVICES	4,093.31
0100	14004550	CONSCIOUS TEACHING	4/13/2023	PROFESSIONAL DEVELOPMENT AND S	10,000.00
0100	14004551	RON COOK	4/13/2023	1 Dream Academy Spotlight Vide	750.00
0100	14004554	DATEL SYSTEMS INCORPORATED	4/13/2023	TECH	6,965.11
0100	14004555	EDCO DISPOSAL CORPORATION	4/13/2023	MONTHLY WASTE	6,424.01
0100	14004557	dba FLY DANCE COMPETITION	4/13/2023	DANCE FEES	7,110.00
0100	14004558	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	4/13/2023	MONTHLY COPIER LEASE AND COPIES	7,189.52
0100	14004560	LAKESHORE LEARNING MATERIALS	4/13/2023	A PLACE FOR EVERYONE CLASSROOM	673.90
0100	14004561	LAKESIDE WATER DISTRICT	4/13/2023	WATER	998.58
0100	14004562	MARIANA MESNIK	4/13/2023	SPED CONSULTING	1,905.00
0100	14004564	OFFICE DEPOT, INC.	4/13/2023	SUPPLIES	195.06
0100	14004566	NEW DIRECTIONS SOLUTIONS, LLC	4/13/2023	SPED CONSULTING	3,458.80
0100	14004567	RAYNE OF SAN DIEGO	4/13/2023	WATER SERVICE	74.00
0100	14004568	LAKESIDE UNION SCHOOL DISTRICT	4/13/2023	REVOLVING CASH	7,689.47
0100	14004569	SAN DIEGO COUNTY OFFICE OF ED	4/13/2023	EQUITY CONTRACT # V2023-025	18,750.00
0100	14004570	S&S WORLDWIDE	4/13/2023	SUPPLIES	756.72
0100	14004572	SAN DIEGO GLOBAL EDUCATIONAL INSTITUTE	4/13/2023	RV CI Teacher	3,000.00
0100	14004574	SOUTHWEST SCHOOL & OFFICE SUPPLY	4/13/2023	SUPPLIES	2,186.05
0100	14004575	SUNBELT STAFFING	4/13/2023	SPED CONSULTING	15,989.12
0100	14004576	SUPER DUPER PUBLICATIONS	4/13/2023	CLASSROOM SUPPLIES	484.59
0100	14004577	JEWELL ENTERPRISES SO LLC	4/13/2023	PRINTING	147.14
0100	14004578	THERAPY TRAVELERS, LLC.	4/13/2023	SPED CONSULTING	8,902.00
0100	14004580	WELLNESS TOGETHER INC.	4/13/2023	SPED CONSULTING	56,684.47
0100	14004581	WELLS FARGO VENDOR FINANCIAL SERVICES	4/13/2023	MONTHLY COPIER LEASE AND COPIES	1,094.81
0100	14005995	ALBERTSONS	4/17/2023	SUPPLIES	824.21
0100	14005996	AT&T	4/17/2023	TELEPHONE SERVICE	2,541.69
0100	14005998	CAL PACIFIC TRUCK CENTER, LLC	4/17/2023	MOT EXPENSE	1,998.86
0100	14005999	DION & SONS, INC.	4/17/2023	FUEL	4,683.25
0100	14006001	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	4/17/2023	MONTHLY COPIER LEASE AND COPIES	472.06
0100	14006002	LAKESIDE EQUIPMENT	4/17/2023	MOT RENTAL	2,966.52
0100	14006003	OFFICE DEPOT, INC.	4/17/2023	SUPPLIES	148.79
0100	14006004	DAVIS CONSULTING CORPORATION	4/17/2023	Management Support	1,085.00

BOARD WARRANT REPORT 4/1/2023 - 4/30/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14006006	SAFETY-KLEEN SYSTEMS, INC.	4/17/2023	MOT SUPPLIES	788.99
0100	14006007	RUSSELL SIGLER, INC.	4/17/2023	MOT SUPPLIES	349.91
0100	14006008	SMART & FINAL	4/17/2023	SUPPLIES	85.59
0100	14006009	T-MOBILE	4/17/2023	MOBILE INTERNET	1,616.00
0100	14006010	VALLEY INDUSTRIAL SPECIALTIES, INC.	4/17/2023	PLUMBING SUPPLIES	1,439.73
0100	14007465	Jennifer Lynn Chandler	4/20/2023	CONFERENCE REIMBURSEMENT	205.12
0100	14007466	CONTINUED.COM, LLC	4/20/2023	SUBSCRIPTION FOR SPEECHPATHOLO	712.00
0100	14007467	ACSA	4/20/2023	HOME AND HOSPITAL INSTRUCTION	69.00
0100	14007468	AIR FILTER SUPPLY a CA CORPORATION	4/20/2023	M&O Maintenance	4,423.25
0100	14007469	AGRICULTURAL PEST CONTROL	4/20/2023	MOT SERVICE	730.00
0100	14007470	AIRGAS USA, LLC	4/20/2023	M&O/Maintenance	47.47
0100	14007471	ALLIED REFRIGERATION INC	4/20/2023	MOT SERVICE	386.77
0100	14007472	AMERICAN FIDELITY ADMIN. SERVICES, LLC	4/20/2023	Reporting Services	1,294.20
0100	14007473	ASCD	4/20/2023	ASCD MEMBERSHIP	381.42
0100	14007476	CELEBRATE LIFE	4/20/2023	PLAQUES/FRAME TAGS	44.28
0100	14007478	CINTAS CORPORATION	4/20/2023	UNIFORMS	768.54
0100	14007479	CLARK SECURITY PRODUCTS	4/20/2023	SECURITY	338.83
0100	14007480	COMPETITIVE METALS, INC	4/20/2023	M&O/Maintenance	90.34
0100	14007482	CSHA	4/20/2023	CSHA CONVERGENCE 2023 ANEHEIM	600.00
0100	14007484	DAVE BANG ASSOCIATES INC OF CA	4/20/2023	ROUND TABLES	5,942.42
0100	14007485	DEBRA DUPREE	4/20/2023	IPM Meeting	600.00
0100	14007486	DEPARTMENT OF JUSTICE	4/20/2023	FINGERPRINTING	637.00
0100	14007488	EL CAJON FORD	4/20/2023	MOT SERVICES	62.09
0100	14007489	REECE PLUMBING	4/20/2023	MOT SERVICES	892.77
0100	14007490	dba FUNbelievable	4/20/2023	TK FUNBELIEVABLE FIELD TRIP	460.00
0100	14007491	Nicole Genet	4/20/2023	CONFERENCE REIMB	138.00
0100	14007495	GRAINGER	4/20/2023	MOT SUPPLIES	1,140.27
0100	14007497	DAYNAH HOOPER-ROBLEDO	4/20/2023	PAPER MACHE SUPPLIES	55.63
0100	14007500	LYNN'S LOCKSMITH SERVICE	4/20/2023	KEY SERVICE	21.65
0100	14007501	KIM MESSINA	4/20/2023	FIELD TRIP SNACKS	379.98
0100	14007503	OFFICE DEPOT, INC.	4/20/2023	SUPPLIES	97.02
0100	14007506	NCS PEARSON, INC	4/20/2023	ABAS-3 INFANT & PRESCHOOL PARE	4,018.90
0100	14007507	PECK'S HEAVY FRICTION INC	4/20/2023	TRANS	467.58
0100	14007509	LISA REYNOLDS	4/20/2023	CLASSROOM SUPPLIES	110.80
0100	14007510	RICK'S MOBILE GLASS	4/20/2023	MOT	949.80
0100	14007511	SAN DIEGO GAS & ELECTRIC	4/20/2023	MONTHLY GAS AND ELECTRIC	1,544.34
0100	14007512	SCHOOL SERVICES OF CA, INC	4/20/2023	FEDERAL COMPLIANCE-HOW TO STAY	275.00
0100	14007513	SAN DIEGO FENCE COMPANY	4/20/2023	MOT	1,041.77
0100	14007514	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	4/20/2023	MOT	53.12
0100	14007515	SOLIANT HEALTH LLC	4/20/2023	SPED CONSULTING	6,095.00

## BOARD WARRANT REPORT 4/1/2023 - 4/30/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14007516	SOUTHWEST SCHOOL & OFFICE SUPPLY	4/20/2023	LF LOTTERY INSTRUCT'L	140.40
0100	14007520	VALLEY INDUSTRIAL SPECIALTIES, INC.	4/20/2023	PLUMBING SUPPLIES	39.53
0100	14007521	WAXIE SANITARY SUPPLY	4/20/2023	M&O/Custodial	601.35
0100	14007522	WCM WASTE & COMPLIANCE MANAGEMENT	4/20/2023	HEALTH SERVICES SUPPLIES	248.19
0100	14008984	ANA HUDSON	4/24/2023	CONFERENCE	536.53
0100	14008986	ELIZABETH HARDING	4/24/2023	CONFERENCE	138.00
0100	14008988	CALIF. ASSOC. FUTURE FARMERS OF AMERICA	4/24/2023	FFA FEES	1,185.00
0100	14008989	CAMBIUM LEARNING	4/24/2023	CLASSROOM SUPPLIES	539.30
0100	14008990	RACHEL CAMARERO	4/24/2023	CONFERENCE	120.00
0100	14008991	CENGAGE LEARNING	4/24/2023	RESOURCE KIT AND BOOKS	2,007.08
0100	14008993	RON COOK	4/24/2023	3 Dream Academy "News Stories"	700.00
0100	14008994	CRISP ENTERPRISES, INC./CRISP IMAGING	4/24/2023	MATH COPIES	340.28
0100	14008995	CURRIER & HUDSON	4/24/2023	LEGAS FEES	5,103.00
0100	14008996	DATEL SYSTEMS INCORPORATED	4/24/2023	TECH	1,691.68
0100	14008998	CAL PACIFIC TRUCK CENTER, LLC	4/24/2023	TRANSPORTATION	469.58
0100	14008999	dba DREAM SHAPERS	4/24/2023	LV ASSEMBLY DREAM SHAPERS-COWB	450.00
0100	14009000	GEM INDUSTRIAL	4/24/2023	REMOVE DAMAGED POST & FOOTING	1,200.00
0100	14009002	JASON JUSTESON	4/24/2023	SUPPLY REIMBURSEMENT	321.77
0100	14009003	LISA DAVIS	4/24/2023	CONFERENCE	120.00
0100	14009004	LRP PUBLICATIONS	4/24/2023	LRP'S NATIONAL INSTITUTE ON LE	6,200.00
0100	14009005	LISA MENDOZA	4/24/2023	CONFERENCE	312.82
0100	14009006	MISSION FEDERAL CREDIT UNION	4/24/2023	PCARDS	11,017.11
0100	14009007	CATHY NEVINS	4/24/2023	CONFERENCE	120.00
0100	14009008	OFFICE DEPOT, INC.	4/24/2023	SUPPLIES	270.60
0100	14009009	O'REILLY AUTO PARTS	4/24/2023	MOT SUPPLIES	871.87
0100	14009012	PAYTON'S TRUE VALUE HARDWARE	4/24/2023	MOT SUPPLIES	1,563.13
0100	14009013	RAYNE OF SAN DIEGO	4/24/2023	WATER	33.00
0100	14009014	SAMANTHA ORAHOOD	4/24/2023	CONFERENCE	346.98
0100	14009015	SCHOLASTIC INC	4/24/2023	BOOKS	127.27
0100	14009016	SOUTHWEST SCHOOL & OFFICE SUPPLY	4/24/2023	SUPPLIES	127.36
0100	14009017	SPARKLETTS	4/24/2023	BOTTLED WATER	323.89
0100	14009020	JEWELL ENTERPRISES SO LLC	4/24/2023	PRINTING	511.81
0100	14009021	US AIR CONDITIONING DISTRIB.	4/24/2023	MOT	25.77
0100	14009022	U.S. BANK EQUIPMENT FINANCE	4/24/2023	COPIER LEASE	156.80
0100	14009023	VERIZON WIRELESS	4/24/2023	CELL SERVICE	2,900.65
0100	14010263	ASELTINE SCHOOL	4/27/2023	SERVICES	10,926.15
0100	14010264	INSTITUTE FOR EFFECTIVE EDUCATION	4/27/2023	SPED CONSULTING	7,080.00
0100	14010265	ORANGE COUNTY DEPT. OF EDU.	4/27/2023	RMTS System Fees	75.04
0100	14010266	STEIN EDUCATION CENTER	4/27/2023	TUITION	5,255.64
0100	14010267	SCHOOLHOUSE CONNECTION	4/27/2023	CA HOMELESS EDUCATION CONFEREN	2,750.00

BOARD WARRANT REPORT 4/1/2023 - 4/30/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14010269	SPECIALIZED EDUCATION OF CALIFORNIA, INC	4/27/2023	SPED SERVICES	7,663.44
<b>0100 TOTAL</b>				<b>GENERAL</b>	<b>\$ 475,003.13</b>
0800	14009006	MISSION FEDERAL CREDIT UNION	4/24/2023	PCARD	4,620.00
<b>0800 TOTAL</b>				<b>ASB</b>	<b>\$ 4,620.00</b>
1200	14001814	SAN DIEGO GAS & ELECTRIC	4/3/2023	MONTHLY GAS AND ELECTRIC	345.07
1200	14004553	DAVE & BUSTERS of CALIFORNIA, Inc.	4/13/2023	ESS FIELD TRIP	4,634.92
1200	14004555	EDCO DISPOSAL CORPORATION	4/13/2023	WASTE SERVICES	170.90
1200	14004559	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	4/13/2023	MONTHLY COPIER LEASE AND COPIES	658.37
1200	14004565	PARKWAY BOWL	4/13/2023	ESS FIELD TRIP	4,815.35
1200	14005999	DION & SONS, INC.	4/17/2023	FUEL	125.75
1200	14006000	INDIAN HILLS CAMP	4/17/2023	ESS FIELD TRIP	2,943.00
1200	14006005	PARKWAY BOWL	4/17/2023	ESS FIELD TRIP	4,740.50
1200	14006011	WELLS FARGO VENDOR FINANCIAL SERVICES	4/17/2023	COPIER LEASE	106.82
1200	14007483	DAVE & BUSTERS of CALIFORNIA, Inc.	4/20/2023	ESS FIELD TRIP	4,634.92
1200	14007499	NICOLE KIPP	4/20/2023	REIMBURSEMENT	14.82
1200	14007508	PETER PIPER PIZZA	4/20/2023	ESS FIELD TRIP	4,710.76
1200	14009006	MISSION FEDERAL CREDIT UNION	4/24/2023	PCARD	1,327.38
1200	14009017	SPARKLETTES	4/24/2023	BOTTLED WATER	70.73
<b>1200 TOTAL</b>				<b>CHILD DEVELOPMENT</b>	<b>\$ 29,299.29</b>
1300	14004552	CULLIGAN	4/13/2023	WATER	55.75
1300	14004556	GOLD STAR FOODS INC	4/13/2023	FOOD	22.25
1300	14004558	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	4/13/2023	COPIER LEASE AND COPIES	27.58
1300	14005996	AT&T	4/17/2023	TELEPHONE SERVICE	17.13
1300	14005997	dba CONEXWEST	4/17/2023	20FT CARGO CONTAINER	3,416.11
1300	14005999	DION & SONS, INC.	4/17/2023	FUEL	(303.12)
1300	14007474	ALFREDO TERRAZAS FUENTES	4/20/2023	INSTALLATION OF DESK AND CHAIR	700.00
1300	14007475	CALIFORNIA DEPT OF EDUCATION	4/20/2023	FOOD	136.50
1300	14007477	CHEMSEARCH	4/20/2023	SUPPLIES	521.11
1300	14007478	CINTAS CORPORATION	4/20/2023	UNIFORMS	137.44
1300	14007481	COZZINI BROS, INC	4/20/2023	KNIFE SHARPENING	43.00
1300	14007487	DOMINO'S PIZZA	4/20/2023	FOOD	19,656.76
1300	14007492	GOLD STAR FOODS INC	4/20/2023	FOOD	61,455.93
1300	14007496	HOLLANDIA DAIRY	4/20/2023	MILK	31,361.04
1300	14007498	K GRAPHICS POSTERS	4/20/2023	MENUS	422.00
1300	14007502	NU HEALTH CALIFORNIA LLC	4/20/2023	FRUIT BARRELS	3,348.48
1300	14007504	P&R PAPER SUPPLY COMPANY, INC.	4/20/2023	SUPPLIES	5,556.20
1300	14007505	INDIVIDUAL FOODSERVICE	4/20/2023	SUPPLIES	1,651.82
1300	14007517	LOEWY ENTERPRISES/SUNRISE PRODUCE CO	4/20/2023	PRODUCE	18,373.56
1300	14007518	TRIDENT BEVERAGE, INC.	4/20/2023	FOOD	287.00
1300	14007519	LASERCYCLE USA, INC.	4/20/2023	LASERCYCLE PRINTER	456.00

BOARD WARRANT REPORT 4/1/2023 - 4/30/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
1300	14007523	WEBB'S RV SUPPLY	4/20/2023	REPAIRS	31.02
1300	14008992	CINTAS CORPORATION	4/24/2023	CN UNIFORMS	34.36
1300	14008997	DAVIS FARMS	4/24/2023	DAVIS FARMS AVOCADOS	1,107.40
1300	14009001	GOLD STAR FOODS INC	4/24/2023	FOOD	997.80
1300	14009006	MISSION FEDERAL CREDIT UNION	4/24/2023	PCARD	1,186.50
1300	14009012	PAYTON'S TRUE VALUE HARDWARE	4/24/2023	SUPPLIES	24.75
1300	14009017	SPARKLETTS	4/24/2023	BOTTLED WATER	20.04
1300	14009018	KRISTIE SUMMERS	4/24/2023	CONFERENCE	120.00
1300	14009019	TEMPERATURE DESIGN REFRIGERATION	4/24/2023	SUPPLIES	665.36
1300	14009023	VERIZON WIRELESS	4/24/2023	CELL SERVICE	50.80
1300	14009024	WAXIE SANITARY SUPPLY	4/24/2023	SUPPLIES	589.39
<b>1300 TOTAL</b>				<b>CHILD NUTRITION</b>	<b>\$ 152,169.96</b>
2139	14002650	CLIMATEC, INC.	4/6/2023	BOND (Solar/Kitchen)	88,035.80
<b>2139 TOTAL</b>				<b>BOND</b>	<b>\$ 88,035.80</b>
2519	010533	PACIFIC MOBILE STRUCTURES, INC.	4/17/2023	Trailer Rental	848.00
<b>2519 TOTAL</b>				<b>CAPITAL FACILITIES</b>	<b>\$ 848.00</b>
4000	14002650	CLIMATEC, INC.	4/6/2023	Finance	56,230.00
<b>4000 TOTAL</b>				<b>SPECIAL RESERVE FUND/PROJECTS</b>	<b>\$ 56,230.00</b>
6200	14008985	BARONA BAND OF MISSION INDIANS	4/24/2023	1ST QTR FACILITY RENTAL BICS	16,625.00
6200	14008987	Barona Band of Mission Indians	4/24/2023	BICS FUEL	98.04
<b>6200 TOTAL</b>				<b>BARONA CHARTER</b>	<b>\$ 16,723.04</b>
6201	14004548	CAROLINA BIOLOGICAL SUPPLY	4/13/2023	SUPPLIES	607.83
6201	14004555	EDCO DISPOSAL CORPORATION	4/13/2023	WASTE SERVICES	237.35
6201	14004563	MRC	4/13/2023	TECHNOLOGY LEASE	59.94
6201	14004573	SCHOOLMINT INC.	4/13/2023	ENGAGE DIGITAL MARKETING SOLUT	10,000.00
6201	14004574	SOUTHWEST SCHOOL & OFFICE SUPPLY	4/13/2023	SUPPLIES	105.58
6201	14004579	WAXIE SANITARY SUPPLY	4/13/2023	SUPPLIES	105.33
6201	14004582	XEROX FINANCIAL SERVICES, LLC	4/13/2023	COPIER	1,549.00
6201	14005996	AT&T	4/17/2023	PHONE SERVICE	88.08
6201	14009017	SPARKLETTS	4/24/2023	BOTTLED WATER	233.24
6201	14010270	SOUTHWEST SCHOOL & OFFICE SUPPLY	4/27/2023	SUPPLIES	556.21
<b>6201 TOTAL</b>				<b>RIVER VALLEY CHARTER</b>	<b>\$ 13,542.56</b>
				<b>GRAND TOTAL</b>	<b>\$ 836,471.78</b>

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

REVOLVING CASH FUND 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):**

**\$4,882.06**

**Funding Source:**

GENERAL FUND, DONATION ACCOUNTS, ETC.

**Addresses Emphasis Goal(s):**

**#1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

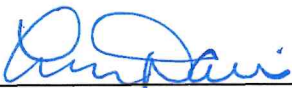
**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial/Rejection</b>                                       |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input checked="" type="checkbox"/> <b>Approval</b> | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>            |                                                                                        |

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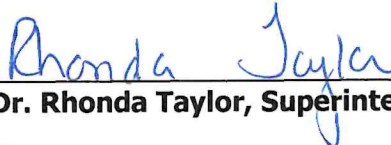
**Originating Department/School:** Business Services

**Submitted/Recommended By:**



**Lisa Davis, Assistant Superintendent**

**Approved for Submission to the Governing Board:**



**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member** \_\_\_\_\_

LAKESIDE UNION SCHOOL DISTRICT

RCF 2223-014 &

RCF PR 2223-04,05

Date	Ck#	Name	Memo/Description	Check Amount
3/28/2023	40257	Joshua Cooper	March payroll did not process	699.71
4/3/2023	40258	Leticia Macias	Sub Time Issues on Mar P/R	2,416.78
4/4/2023	40259	Aimee McReynolds	American Fidelity Refund	815.64
4/7/2023	40260	Rebecca Gill	March 2023 Stipend	384.93
4/11/2023	40261	Samantha Delia	Refund of K&R E.S.S. Camp Fees	565.00
				<b>4,882.06</b>



# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

**Agenda Item:**

Ratification of Purchase Orders and Change Orders Listing (April 1, to April 30, 2023)

**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 change orders April 1 through April 30, 2023 is attached.

**Fiscal Impact (Cost):**

\$4,707,232.73

**Funding Source:**

General Fund Total: \$4,665,990.84 Student Body ASB Total: \$0.00, Child Development Total: \$0.00  
Child Nutrition Total: \$41,241.89 Bond Fund Total: \$0.00

**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

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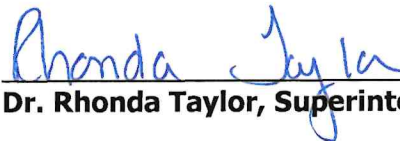
**Originating Department/School:** Business Services

**Submitted/Recommended By:**



**Lisa Davis, Assistant Superintendent**

**Approved for Submission to the Governing Board:**



**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member** \_\_\_\_\_

APRIL 2023 PURCHASE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept	Total
000009000	CREATIVE BUS SALES, INC.	8 GreenPower Nano BEAST Bus	0100	Transportation	2,279,999.98
000009001	LAKESHORE LEARNING MATERIALS	SENSORY HIDEAWAY CUSHION ITEM	0100	Special Education	1,696.34
000009002	AMAZON CAPITAL SERVICES, INC.	AMAZON - C PEN - TEXT TO SPEEC	0100	Special Education	295.00
000009003	dba FUNbelievable	TK FUNBELIEVABLE FIELD TRIP	0100	Winter Gardens	460.00
000009004	SAN JOAQUIN CO. OFFICE OF EDUC	CSC LIVE - SEIS CONFERENCE - R	0100	Special Education	1,300.00
000009005	RANCHO COASTAL SPEECH THERAPY, INC.	RANCHO COASTAL YOUTH THERAPY I	0100	Special Education	2,250.00
000009006	AMAZON CAPITAL SERVICES, INC.	14" PEDIATRIC WHEELCHAIR FOR S	0100	Special Education	259.99
000009008	dba STS EDUCATION	IDENTAKID LAPTOP	0100	Lakeside Farms	1,287.62
000009009	dba STS EDUCATION	LENOVA THINKBOOK 15 G4 IAP 21D	0100	Riverview	1,287.61
000009010	CREATIVE BUS SALES, INC.	6 IC Bus Model CE School Bus	0100	Transportation	2,249,999.99
000009011	CHARLES WOLF	LMS - INSTRUMENT REPAIR	0100	Lakeside Middle School	1,506.00
000009017	APPLE INC.	10.2 INCH IPAD WIFI SPACE GRAY	0100	Technology	5,884.23
000009020	CELEBRATE LIFE	PLAQUES	0100	Superintendent	148.37
000009021	SAN DIEGO COUNTY OFFICE OF ED	BILITERACY SYMPOSIUM	0100	Superintendent	300.00
000009022	RON COOK	LP VIDEO	0100	Superintendent	700.00
000009023	dba STS EDUCATION	WG - IDENT A KID COMPUTER	0100	Winter Gardens	1,287.62
000009025	dba DREAM SHAPERS	LV - COWBOY DAN	0100	Lakeview	450.00
000009026	SCHOOL INNOVATIONS & ACHIEVEMENT	Behavior Alert 3/1/23-6/30/24	0100	Pupil Services	9,900.00
000009027	SCHOOL MATE	SCHOOL PLANNERS	0100	Lemon Crest	643.00
000009029	CHINA SPROUT, INC.	WG CHINA SPROUT	0100	Winter Gardens	581.52
000009031	dba STS EDUCATION	LC - IDENT A KID	0100	Lemon Crest	1,287.61
000009032	SCHOOLHOUSE CONNECTION	CA HOMELESS EDUCATION	0100	Pupil Services	2,750.00
000009033	SCHOOL HEALTH CORP.	HOT COLD PACKS 4X6	0100	Health Services	112.70
000009034	DARREN MURPHY	CPR TRAINING FOR ESS STAFF.	0100	ESS/ASES/PreSchool	520.00
000009035	dba STS EDUCATION	AIRTAME 2 WIRELESS DEVICE MODE	0100	Technology	337.38
000009036	WOODWIND & BRASSWIND	M48 CARTON 6 MUSIC STANDS REGU	0100	Lakeview	1,109.93
000009037	DATEL SYSTEMS INCORPORATED	Q6100-E NETWORK CAMERA	0100	Lemon Crest	10,595.79
000009038	REUBEN H. FLEET SCIENCE CENTER	7TH GR FIELD TRIP	0100	Tierra Del Sol	1,500.00
000009039	SEA WORLD OF CALIFORNIA	8TH GR FIELD TRIP	0100	Tierra Del Sol	6,465.00
000009040	DATEL SYSTEMS INCORPORATED	CAMERA AXIS Q6100-E OUTDOOR DO	0100	Tierra Del Sol	1,497.72
000009041	COUNTY OF SAN DIEGO, DEH	ANNUAL HAZARDOUS WASTE PERMIT	0100	Transportation	1,143.00
000009042	LEAH HOPKINS	REIMBURSEMENT FOR EARLY CHILDH	0100	Human Resources	474.00
000009043	HEINEMANN	CHILDREN'S MATHEMATICSD, SECON	0100	Lakeview	634.36
000009044	AMAZON CAPITAL SERVICES, INC.	HAMMERMILL PRINTER PAPER PALLE	0100	Lakeview	2,541.42
000009045	APPLE INC.	13-INCH MACBOOK PRO: APPLE M2	0100	Technology	24,271.89
					\$ 4,615,478.07
000009012	LASERCYCLE USA, INC.	CN - LASER CYCLE PRINTER	1300	Child Nutrition	457.94
000009013	DSHDD, LLC dba DAVIS FARMS	CN - AVOCADOS	1300	Child Nutrition	1,193.22
000009014	dba MAD WRAPS	MAD WRAPS CONTAINER ACCESS SID	1300	Child Nutrition	6,098.65
000009016	UNION TRIBUNE PUBLISHING CO.	UNION TRIBUNE LISTING	1300	Child Nutrition	1,683.96
000009018	CHALLENGER SHEET METAL, INC.	SHEET METAL WORK RACKS	1300	Child Nutrition	3,275.00
000009019	GREEN EDGE SYSTEM, INC.	FLASHING MENU BOARDS	1300	Child Nutrition	3,533.12
000009030	HOMEFREE, LLC	HOME FREE CRACKERS BLANKET PO	1300	Child Nutrition	10,000.00
					\$ 26,241.89
<b>TOTAL PURCHASE ORDERS</b>					\$ 4,641,719.96
<b>TOTAL (01) GENERAL FUND</b>					\$ 4,615,478.07
<b>TOTAL (08) ASB FUND</b>					
<b>TOTAL (12) CHILD DEVELOPMENT FUND</b>					
<b>TOTAL (13) CHILD NUTRITION FUND</b>					\$ 26,241.89
<b>TOTAL (21) BOND FEES FUND</b>					

APRIL 2023 CHANGE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept	Total
7996	WAXIE SANITARY SUPPLY	c/o Waxie	0100	Maintenance & Operations	40,000.00
7997	AAA WATER TENDER	c/o A & B	0100	Maintenance & Operations	3,000.00
8983	AZTEC FIRE & SAFETY INC.	c/o Aztec repairs TdS, LP & LMS	0100	Maintenance & Operations	931.00
8983	AZTEC FIRE & SAFETY INC.	c/o Aztec repairs TdS, LP & LMS	0100	Maintenance & Operations	1,081.77
8983	AZTEC FIRE & SAFETY INC.	c/o Aztec repairs TdS, LP & LMS	0100	Maintenance & Operations	\$ 495.00
8059	OFFICE DEPOT, INC.	c/o Office Depot - Trans	0100	Transportation	150.00
8059	OFFICE DEPOT, INC.	c/o Office Depot - Trans	0100	Transportation	150.00
8041	AMAZON CAPITAL SERVICES, INC.	C/O AMAZON	0100	Superintendent	\$ 705.00
7994	HOME DEPOT CREDIT SERVICES	c/o Home Depot	0100	Maintenance & Operations	4,000.00
					<u>\$ 50,512.77</u>
7683	JASON E. BACHAR dba VOLKER'S	C/O VOLKER'S	1300	Child Nutrition	3,000.00
7686	GOLD STAR FOODS INC	C/O GOLDSTAR BREAD	1300	Child Nutrition	7,000.00
7688	PERRIN BERNARD SUPOWITZ, LLC	C/O IFS PAPER SUPPLIES	1300	Child Nutrition	5,000.00
					<u>\$ 15,000.00</u>
				<b>TOTAL CHANGE ORDERS</b>	<b>\$ 65,512.77</b>
				<b>TOTAL (01) GENERAL FUND CO's</b>	<b>\$ 50,512.77</b>
				<b>TOTAL (08) ASB FUND CO's</b>	
				<b>TOTAL (12) CHILD DEVELOPMENT CO's</b>	
				<b>TOTAL (13) CHILD NUTRITION CO's</b>	<b>\$ 15,000.00</b>
				<b>TOTAL (21) DEVELOPER FEES CO's</b>	

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

Ratification of P Card expenditure transactions for the month of March 2023.

**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 2023.

**Fiscal Impact (Cost):**

\$18,150.99

**Funding Source:**

General Fund Total: \$11,017.11 Student Body ASB Total: \$4,620.00 Child Development Fund Total: \$1,327.38, Child Nutrition: \$1,186.50

**Addresses Emphasis Goal(s):**

**#1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial/Rejection</b>                                       |
| <input type="checkbox"/> <b>Discussion</b>          | <input checked="" type="checkbox"/> <b>Ratification</b>                                |
| <input checked="" type="checkbox"/> <b>Approval</b> | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>            |                                                                                        |

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**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**



Lisa Davis, Assistant Superintendent



Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member** \_\_\_\_\_

MARCH 2023 MISSION FEDERAL P-CARD PURCHASES

ACCT NAME	POST DATE	AMOUNT	MERCHANT NAME	FIN. EXPENSE DESCRIPTION
BEISIGL,BRIAN	03/03/2023	226.69	AMAZON WEB SERVICES	CLOUD HOSTING SERVICE
BOWMAN,ROBYN	03/23/2023	48.40	THE HOME DEPOT #0673	MICROWAVE LIGHT BULB, GRASS SEED FOR CRAFT PROJECT, PRIVACY FENCING FOR PARKING AREA
BOWMAN,ROBYN	03/16/2023	5.00	CORODATA SHREDDING INC	PAPER SHREDDING
BOWMAN,ROBYN	03/05/2023	542.25	SAMSLUB #6235	MISC PROGRAM SUPPLIES INCLUDING BUT NOT LIMITED TO: PAPER AND PLASTIC GOODS, SNACKS, OFFICE SUPPLIES, ETC.
BOWMAN,ROBYN	03/05/2023	577.66	SAMSLUB.COM	MISC PROGRAM SUPPLIES INCLUDING BUT NOT LIMITED TO: SNACKS, CLEANING SUPPLIES, PAPER GOODS, OFFICE SUPPLIES, ETC.
BOWMAN,ROBYN	03/05/2023	65.35	TARGET 00018465	SNACKS, PAPER & PLASTIC GOODS
BOWMAN,ROBYN	03/03/2023	27.81	DOLLAR TREE	MISC CRAFT SUPPLIES FOR CLASS
BOWMAN,ROBYN	03/01/2023	60.91	DOLLAR TREE	ST PATRICK DAY DECORATIONS AND SUPPLIES
CLARK,DANIELLE	03/24/2023	217.10	EB TALKING ABOUT TECH	AAC TECH TRAINING FOR A. RICO & L. ANTONAKAKIS
COX,GRACE	03/30/2023	123.83	CALIFORNIANS TOGETHER	ENGLISH LEARNER ROADMAP - TOOLKIT
COX,GRACE	03/22/2023	30.00	SYNTHESIA LIMITED	MONTHLY CHARGE - SYNTHESIA IS AN AI VIDEO CREATION PLATFORM
COX,GRACE	03/13/2023	72.00	POWTOON LTD	VIDEO EDITING SOFTWARE
COX,GRACE	03/05/2023	375.00	ACTFL	MEMBERSHIP FOR A IMPROVEMENT AND EXPANSION OF THE TEACHING AND LEARNING IN ALL LANGUAGES
COX,GRACE	03/05/2023	139.95	ACTFL	MEMBERSHIP FOR A IMPROVEMENT AND EXPANSION OF THE TEACHING AND LEARNING IN ALL LANGUAGES
DEROSIER,LISA A	03/19/2023	567.45	SOUTHWEST AIRLINES	FLIGHT TO COURAGEOUS PRINCIPALS IN WESTLAKE TX - N WINSPEAR
DEROSIER,LISA A	03/19/2023	567.45	SOUTHWEST AIRLINES	FLIGHT TO COURAGEOUS PRINCIPALS IN WESTLAKE TX - T ROWAN
DEROSIER,LISA A	03/19/2023	567.45	SOUTHWEST AIRLINES	FLIGHT TO COURAGEOUS PRINCIPALS IN WESTLAKE TX - B JIMENEZ
DEROSIER,LISA A	03/19/2023	145.49	SOUTHWEST AIRLINES	FLIGHT TO COURAGEOUS PRINCIPALS IN WESTLAKE TX - L HARDIMAN
FERNANDEZ,PATRICIA E	03/31/2023	19.00	EXPEDIA 72523133512224	EXPEDIA CANCELLATION
FERNANDEZ,PATRICIA E	03/31/2023	19.00	EXPEDIA 72523136337021	EXPEDIA CANCELLATION
GILBERT,KELLY	03/07/2023	270.00	REUBEN H FLEET BOX OFF	2ND GRADE FIELD TRIP TO SPACE MUSEUM IN BALBOA PARK WENT OVER PTA PROVIDED FUNDS. USED DONATION ACCOUNT.
GREEN,TESSA	03/23/2023	546.13	THE PRINT BUTTON	CUME FOLDERS FOR STUDENT RECORDS
HARDIMAN,LESLIE	03/26/2023	500.00	REUBEN H FLEET BOX OFF	7TH GRADE FIELD TRIP DEPOSIT
HARDIMAN,LESLIE	03/22/2023	457.94	DIESEL PRINT CO., LLC	ROBOTICS
HARDIMAN,LESLIE	03/02/2023	1,538.90	SCHOLASTIC, INC	BOOK FAIR
MULL,STEVE	03/30/2023	199.00	FS *BOINX	SOFTWARE FOR ANNOUNCEMENT SYSTEM
MULL,STEVE	03/24/2023	323.49	HOLIDAY INNS	CABE CONFERENCE HOTEL, ANA HUDSON
MULL,STEVE	03/19/2023	63.00	FESTIVALS OF MUSIC	MUSIC IN THE PARKS - COMPETITION FEES
MULL,STEVE	03/19/2023	68.45	LITTLE CAESARS 5714 Q6	PIZZA - FOR DANCE PERFORMERS, EVENING PERFORMANCES
MULL,STEVE	03/17/2023	125.93	LITTLE CAESARS 1872-00	PIZZA - FOR DANCE PERFORMERS, EVENING PERFORMANCES
MULL,STEVE	03/13/2023	132.00	LUDUS.COM* LBMS VMA	CHORUS TICKETS FOR PEROFMRNACE
MULL,STEVE	03/08/2023	478.79	SQ *ENCORE PERFORMING	DANCE / CHORUS PERFORMANCE FEES
MULL,STEVE	03/05/2023	49.48	J.W. PEPPER	CHORUS MUSIC
MULL,STEVE	03/02/2023	21.50	J.W. PEPPER	CHORUS MUSIC
MURPHY,JERRED C	03/19/2023	49.54	AUTOZONE #3341	WINDSHIELD WIPERS FOR DISTRICT VEHICLE
ORAHOOD,SAMANTHA	03/23/2023	4,620.00	DISNEYLAND TICKETS	LMS ASB
ORAHOOD,SAMANTHA	03/08/2023	750.00	EB 39X SUMMIT 2023	B. DEXHEIMER - DESIGN39CAMPS SUMMIT
OWENS,TODD	03/24/2023	305.52	ABC SUPPLY 917	ROOFING MATERIAL TO REPAIR LEAKS
OWENS,TODD	03/23/2023	19.91	THE UPS STORE 5262	RETURN KNOX BOX
ROSA,JIM	03/19/2023	86.46	FOLD A GOAL	WHITE FIELD PAINT - PEACEFUL PLAYGROUND
ROSA,JIM	03/07/2023	17.50	TEACHERSPAYTEACHERS.CO	TEACHERS PAY TEACHERS - ESPERANZA RISING - WINN FOR 5TH GRADE
SINATRA,CHRISTINE	03/02/2023	100.00	SAN DIEGO COUNTY SUPER	SDCOE RECRUITMENT FAIR 4/29/2023
SUMMERS,KRISTIE	03/26/2023	452.98	ULINE *SHIP SUPPLIES	PALLET COVERS-PLASTIC130053100003700430000018770
SUMMERS,KRISTIE	03/24/2023	537.84	MARRIOTT	JEN CHANDLER AND NICOLE GENET CONFRENCE: MOSAIC CONNECT1300531000037005200010189770
SUMMERS,KRISTIE	03/15/2023	195.68	SPROUTS	SPECIAL DIETS 1300 5310 0000 3700 4700-005 189 770
TAYLOR,RHONDA L	03/24/2023	99.00	ACSA.ORG	HOME HOSPITAL NUTS AND BOLTS WEBINAR
TAYLOR,RHONDA L	03/23/2023	250.00	CALIFORNIA SCHOOL BOAR	THE BROWN ACT WEBINAR
TAYLOR,RHONDA L	03/21/2023	732.56	TROPHY DEPOT	ACRYLIC STARS FOR EMPLOYEES OF THE YEAR.
TAYLOR,RHONDA L	03/21/2023	214.20	EB GREATER SAN DIEGO	4 TICKETS TO THE READING TEACHER OF YEAR EVENT.
WINSPEAR,NATALIE	03/30/2023	172.40	IN *CONSCIOUS TEACHING	"YEAH, BUT WHAT ABOUT THIS KID?" BOOKS FROM CONSCIOUS TEACHING
WINSPEAR,NATALIE	03/17/2023	375.00	SAN DIEGO COUNTY SUPER	COURAGEOUS PRINCIPALS PROGRAM

§ 18,150.99

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/12/2022

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**Agenda Item:**

Approval of Resolution #'s 2023-22, 2023-23, 2023-24, 2023-25 as LUSD's Authorized Agents

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

Approval is requested of the following Resolutions:

2023-22: Authorized Agents to receive mail/pick up warrants-Lisa Davis, Cathy Nevins, Lamia Matti, Rachel Camarero, Keri Wutzke, Aimee McReynolds, Samantha Orahood, Kim Motl, Lisa Mendoza

2023-23: Payment Order Resolution-Lisa Davis

2023-24: Authorized Agent to Sign School Orders (Commercial Warrants)-Lisa Davis

2023-25: Authorizing Replacement of Warrants-Rhonda Taylor, Lisa Davis, Natalie Winspear, Samantha Orahood

**Fiscal Impact (Cost):**

None

**Funding Source:**

N/A

**Addresses Emphasis Goal(s):**

**#1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial/Rejection</b>                                       |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input checked="" type="checkbox"/> <b>Approval</b> | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>            |                                                                                        |

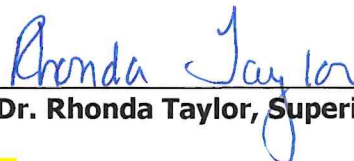
**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**



**Lisa Davis, Assistant Superintendent**



**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member** \_\_\_\_\_

RESOLUTION # 2023-22  
RESOLUTION DESIGNATING AUTHORIZED AGENT TO RECEIVE MAIL  
AND PICK UP WARRANTS AT THE COUNTY OFFICE OF EDUCATION

Lakeside Union School District, San Diego County ON MOTION

OF member \_\_\_\_\_, seconded by member \_\_\_\_\_

effective July 1, 2023 through June 30, 2024.

IT IS RESOLVED AND ORDERED that:

1. The authorized agent (**one person only**) to receive mail from the Accounting/Payroll Sections is Lisa Davis.
2. The authorized person(s) or district(s) to pick up warrants from the County Office (other than the mail addressee) are:

Lisa Davis, Samantha Orahoad, Rachel Camarero, Cathy Nevins  
Keri Wutzke, Aimee McReynolds, Lamia Matti, Kim Motl, Lisa Mendoza

- |              | mail                                | hold                     | consortium               |                                                     |
|--------------|-------------------------------------|--------------------------|--------------------------|-----------------------------------------------------|
| 3. Check one | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Monthly payroll warrants each and every month.      |
| Check one    | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Daily/Hourly payroll warrants each and every month. |

IT IS FURTHER RESOLVED that, this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on May 11, 2023 by the following vote:  
(date)

AYES: \_\_\_\_\_ MEMBERS

NOES: \_\_\_\_\_ MEMBERS

ABSENT: \_\_\_\_\_ MEMBERS

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) SS

I, Jim Bennett, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Cathy Nevins Rachel Camarero  
Kim Motl Lisa Mendoza  
Samantha Orahoad  
Aimee McReynolds  
Lamia Matti Kim Motl Lisa Mendoza

Facsimile signature(s), if applicable:  
(Rubber Stamp)

Lisa Davis

**RESOLUTION # 2023-23**  
**PAYMENT ORDER RESOLUTION**

Lakeside Union \_\_\_\_\_ School District, San Diego County ON MOTION  
OF member \_\_\_\_\_, seconded by member \_\_\_\_\_  
effective July 1, 2023 through June 30, 2024.

IT IS RESOLVED AND ORDERED that, in accordance with the provisions of Section 3100 et seq., Chapter 8, Division 4, Title I of the Government Code (**all districts**), the following person(s) be and is hereby designated to ascertain and certify that each employee of said district has taken the oath of allegiance.

Lisa Davis \_\_\_\_\_ or \_\_\_\_\_.

IT IS FURTHER RESOLVED AND ORDERED that, in accordance with the payroll procedure provided in Education Code Section 45310 (**merit system districts only**), no warrant shall be drawn by or on behalf of the governing board of this district for the payment of any salary or wage to any employee in the classified service unless the assignment bears the certification of the following person:

N/A, Personnel Director

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on May 11, 2023 by the following vote:  
(date)

AYES: \_\_\_\_\_ MEMBERS

NOES: \_\_\_\_\_ MEMBERS

ABSENT: \_\_\_\_\_ MEMBERS

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) SS

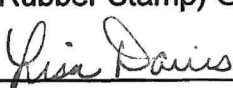
I, Jim Bennett, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:  
(Rubber Stamp) Gov Code Sec. 5501







**RESOLUTION # 2023-24**  
**RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS**  
**(COMMERCIAL WARRANTS)**

Lakeside Union School District, San Diego County ON MOTION

OF member \_\_\_\_\_, seconded by member \_\_\_\_\_  
effective July 1, 2023 through June 30, 2024.

IT IS RESOLVED AND ORDERED that, pursuant to the provisions of Education Code Section 42632 or 85232, Lisa Davis be and is hereby authorized to sign any and all orders in the name of said District, drawn on the funds of said District.

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on May 11, 2023 by the following vote: (date)

AYES: \_\_\_\_\_ MEMBERS  
NOES: \_\_\_\_\_ MEMBERS  
ABSENT: \_\_\_\_\_ MEMBERS


STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) SS


I, Jim Bennett, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:  
(Rubber Stamp)

  
\_\_\_\_\_  
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\_\_\_\_\_

Lakeside Union SCHOOL DISTRICT

**RESOLUTION** 2023-25 **AUTHORIZING THE REPLACEMENT OF WARRANTS**

On a motion of Member \_\_\_\_\_, seconded by Member \_\_\_\_\_ the following Resolution is adopted:

WHEREAS, during the course of business, this School District issues payroll and commercial warrants for the payments of goods and services received by the District; and  
 WHEREAS, payroll and commercial warrants are lost, stolen, mutilated, or expire upon occasion; and  
 WHEREAS, a petition for issuance of a new warrant may be presented by the payee pursuant to Government Code section 29802.

NOW, THEREFORE BE IT RESOLVED by the governing Board of the Lakeside Union

School District of San Diego County, California, that the following persons shall be authorized to reissue new payroll and commercial warrants upon presentation of a properly completed petition for issuance of a new warrant if such new warrant does not exceed the amount of the original warrant.

	Manual Signature	Facsimile Signature
Superintendent	<u></u>	_____
Assistant Superintendent, Business Services	<u></u>	<u></u>
Assistant Superintendent, Employer/Employee Relations	_____	_____
Assistant Superintendent, Educational Services	_____	_____
Finance Director Director of Accounting	<u></u>	_____

PASSED AND ADOPTED by said Governing Board on 5/11/23

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

I, Jim Bennett Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Governing Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
Clerk of the Governing Board

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

Approval of the purchase of 700 Apple iPads, STM Dux Cases, and Logitech Rugged Combo cases.

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

Approval is requested for the purchase of 700 Apple 10.2 inch iPads, and Logitech Combo cases. These iPads will be deployed to the K-TK grades for 2023-24 school year. Additionally, the District will surplus approximately 500 older model iPads to help offset the cost of the device refresh plan. Apple Inc. continues to be the "Sole Source" provider for Apple products to K-12 education institutions. Authorized Apple product resellers are not authorized to sell Apple hardware products or services to public nonprofit educational institutions. Therefore, there is no practical value in advertising for bids for the purchase of Apple products.

**Fiscal Impact (Cost):**

\$279,453.52

**Funding Source:**

General Fund-LCFF

**Addresses Emphasis Goal(s):**

**#1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial/Rejection</b>                                       |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input checked="" type="checkbox"/> <b>Approval</b> | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>            |                                                                                        |

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**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**



Lisa Davis, Assistant Superintendent



Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member**

# Apple Inc. Education Price Quote

**Customer:** Brian Beisigl  
LAKESIDE UNION SCHOOL  
DISTRICT  
Phone: 619-390-2600  
email: bbeisigl@lsusd.net

**Apple Inc:** Kent Christensen  
One Apple Park Way  
Cupertino, CA 95014  
Phone: +1-619-8280100  
email: kchristensen@apple.com

**Apple Quote:** 2211949301

**Quote Date:** Wednesday, April 05, 2023

**Quote Valid Until:** Friday, May 05, 2023

## Quote Comments:

#	Product Description	Qty	Unit List Price	Extended List Price
1	<b>10.2-inch iPad Wi-Fi 64GB - Space Gray (Packaged in a 10-pack)</b> Part Number MK2Y3LL/A	700	\$294.00	\$205,800.00
2	<b>STM Dux Plus Duo for 10.2-inch iPad (7th, 8th, and 9th generation) with built-in holder for Apple Pencil - Black - Special 10-pack pricing (includes quantity 10 HNU02ZM/A)</b> Part Number BPG22LL/A  <b>STM Dux Plus Duo for 10.2-inch iPad (7th, 8th, and 9th generation) with built-in holder for Apple Pencil - Black</b> Part Number: HNU02ZM/A Quantity: 600	60	\$349.50	\$20,970.00
3	<b>Logitech Rugged Combo 3 Touch Case with Integrated Smart Connector Keyboard and Trackpad for 10.2-inch iPad (7th, 8th &amp; 9th generation) - Blue</b> Part Number HPN12ZM/A	300	\$99.95	\$29,985.00
			<b>Edu List Price Total</b>	<b>\$256,755.00</b>
			- eWaste Fee / Recycling Fee	\$2,800.00

- Additional Tax	\$0.00
- Estimated Tax	\$19,898.52
- Total Tax	\$19,898.52
<b>Extended Total Price*</b>	<b>\$279,453.52</b>

\*In most cases Extended discounted Total price does not include Sales Tax

\*If applicable, eWaste/Recycling Fees are included.  
Standard shipping is complimentary

Complete your order by one of the following:

- This document has been created for you as Apple Quote ID 2211949301. Please contact your institution's Authorized Purchaser to submit the above quote online. For account access or new account registration, go to <https://ecommerce.apple.com>. Simply go to the Quote area of your Apple Education Online Store, click on it and convert to an order.
  - For registration assistance, call 1.800.800.2775

THIS IS A QUOTE FOR THE SALE OF PRODUCTS OR SERVICES. YOUR USE OF THIS QUOTE IS SUBJECT TO THE FOLLOWING PROVISIONS WHICH CAN CHANGE ON SUBSEQUENT QUOTES:

- ANY ORDER THAT YOU PLACE IN RESPONSE TO THIS QUOTE WILL BE GOVERNED BY (1) ANY CONTRACT IN EFFECT BETWEEN APPLE INC. ("APPLE") AND YOU AT THE TIME YOU PLACE THE ORDER OR (2), IF YOU DO NOT HAVE A CONTRACT IN EFFECT WITH APPLE, CONTACT [contracts@apple.com](mailto:contracts@apple.com).
- ALL SALES ARE FINAL. PLEASE REVIEW RETURN POLICY BELOW IF YOU HAVE ANY QUESTIONS. IF YOU USE YOUR INSTITUTION'S PURCHASE ORDER FORM TO PLACE AN ORDER IN RESPONSE TO THIS QUOTE, APPLE REJECTS ANY TERMS SET OUT ON THE PURCHASE ORDER THAT ARE INCONSISTENT WITH OR IN ADDITION TO THE TERMS OF YOUR AGREEMENT WITH APPLE.
- UNLESS THIS QUOTE SPECIFIES OTHERWISE, IT REMAINS IN EFFECT UNTIL Friday, May 05, 2023 UNLESS APPLE WITHDRAWS IT BEFORE YOU PLACE AN ORDER, BY SENDING NOTICE OF ITS INTENTION TO WITHDRAW THE QUOTE TO YOUR ADDRESS SET OUT IN THE QUOTE.
  - APPLE MAY MODIFY OR CANCEL ANY PROVISION OF THIS QUOTE, OR CANCEL ANY ORDER YOU PLACE PURSUANT TO THIS QUOTE, IF IT CONTAINS A TYPOGRAPHIC OR OTHER ERROR.
- THE AMOUNT OF THE VOLUME PURCHASE PROGRAM (VPP) CREDIT SHOWN ON THIS QUOTE WILL ALWAYS BE AT UNIT LIST PRICE VALUE DURING REDEMPTION ON THE VPP STORE.
- UNLESS SPECIFIED ABOVE, APPLE'S STANDARD SHIPPING IS INCLUDED IN THE TOTAL PRICE.

Opportunity ID: 18000009191938

<https://ecommerce.apple.com>

Fax:

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# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

Approval of the May contracts list for the fiscal year, 2022-23.

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

Approval is requested for the attached list of agreements with outside vendors for fiscal year, 2022-23.

**Fiscal Impact (Cost):**

See attached list.

**Funding Source:**

General Fund.

**Addresses Emphasis Goal(s):**

- #1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

**Recommended Action:**

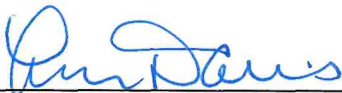
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| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input checked="" type="checkbox"/> <b>Approval</b> | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>            |                                                                                        |

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**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**



\_\_\_\_\_  
Lisa Davis, Assistant Superintendent



\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member** \_\_\_\_\_

**LUSD CONTRACTS 2022-23**

Agency Name	Description	Contract #	Dept./Site	Began	Ends	Amount (not to exceed)
The Stepping Stones Group, LLC	School Psychologist	I2023-045	SPED	2/9/2023	6/14/2023	Not to Exceed \$60,962
Psychology 360 Inc.	Psychoeducational IEE	I2023-046	SPED	4/18/2023	6/30/2023	Not to Exceed \$4,250
Dream Shapers	School Assembly Program-American Cowboy	L2023-004	Lakeview	4/28/2023	4/28/2023	Not to Exceed \$450
Sunbelt Staffing	Licensed Marriage & Family Therapist, Stacy Mason	V2023-053A	Lakeview	2/6/2023	6/14/2023	See Addendum A
TIEE-MISSION VALLEY ACADEMY	Non Public School Master Contract	V2023-106	SPED	7/1/2022	6/30/2023	See Rate Sheet
Artbeat San Diego	Painting Party-On Campus Art Festival	L2023-005	Lakeview	5/10/2023	5/10/2023	Not to Exceed \$1,250
Angi Mosier-Helping Our Way	Presentation	L2023-006	Lakeview	5/2/2023	5/2/2023	\$585.00
Haydee Mejia	Addendum to Contract: 20 Additional Hours	I2022-024A	SPED	3/21/2023	6/30/2023	\$1,900.00
San Diego County Supt. Of Schools	Native Scholar Pathway	V2023-107	Ed Services	4/21/2023	9/30/2023	\$10,000.00

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

Approval of the Annual Contracts for school year 2023-24

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

Approval is requested for the attached list of agreements with outside vendors for fiscal year, 2023-24.

**Fiscal Impact (Cost):**

See attached list.

**Funding Source:**

General Fund.

**Addresses Emphasis Goal(s):**

- #1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

**Recommended Action:**

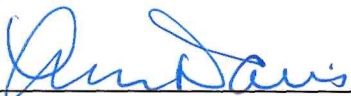
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|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial/Rejection</b>                                       |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input checked="" type="checkbox"/> <b>Approval</b> | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>            |                                                                                        |

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**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**



\_\_\_\_\_  
Lisa Davis, Assistant Superintendent



\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member** \_\_\_\_\_



**LUSD CONTRACTS 2023-24**

Agency Name	Description	Contract #	Dept./Site	Began	Ends	Amount (not to exceed)
<b>Annual Contracts 2023-24</b>						
ASSESS-APE LLC	IEE ADAPTIVE PE	I2024-01	SPED	7/1/2023	6/12/2024	Not to Exceed \$2,080
Jon Gordon Companies	Jim Van Allan Speaker-Fall 2023	V2024-05	SUPT	8/17/2023	8/17/2023	\$6,000+Travel Expenses
EdPress	Website Hosting 2023-24	V2024-06	TECH	7/1/2023	6/30/2024	\$17,280/YEAR
San Diego County Supt. Of Schools	Library Media Services	V2024-07	Ed Services	7/1/2023	6/30/2024	TBD
San Diego County Supt. Of Schools	Science Outreach Program	V2024-08	Ed Services	7/1/2023	6/30/2024	See Rate Sheet attached
Relationships at Work, Inc. Dr. Depra Dupree	Interactive Meetings and Trainings	I2024-02	Human Resources	7/1/2023	6/30/2024	\$5,000.00
Frontline Education	Absence & Substitute Management System	V2024-09	Human Resources	7/1/2023	6/30/2024	\$13,938.76
CODESP	Annual Membership Fee	V2024-10	Human Resources	7/1/2023	6/30/2024	\$2,500.00

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date: May 11, 2023**

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**Agenda Item:**

Child Nutrition, Produce Award

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

To award Loewy Enterprises, dba Sunrise Produce with the Produce RFQ for the 2023-2024 School Year, Sunrise Produce was the lowest, responsible bidder.

**Fiscal Impact (Cost):**

**Approximately \$188,000.00 for the school year.**

**Funding Source:**

1300 5310000 0000 3700 4700-010 189 770 , Child Nutrition

**Recommended Action:**

- |                                              |                                                                 |
|----------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial/Rejection                       |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification                           |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input type="checkbox"/> Adoption            |                                                                 |

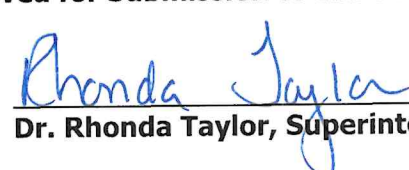
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**Originating Department/School:** Child Nutrition

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Principal/Department Head Signature**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member** 



# LAKESIDE UNION SCHOOL DISTRICT

## Lakeside Union School District Child Nutrition Services Department Request for Quote

The Lakeside Union School District is seeking competitive quotes for fresh fruits and vegetables for the 2023-2024 school year. Pricing shall be fixed during the contract term, and price adjustments will not be automatic or guaranteed. The successful bidder may be allowed, at each annual renewal and upon agreement between both parties, to adjust prices upon proof and explanation of such an adjustment.

Anticipated yearly usages of all products are listed below. Please fill out unit price and extended price. This is not an order. Quantities are for the quoting purposes only. District is not obligated to buy listed item in quantities indicated.

Item	Unit Price	Usage	Extended Price
Apples, Fuji, 138 ct/cs, U.S. Fancy Grade	27.50	250 cases	6875-
Apples, Fuji, 138 ct/cs, U.S. Fancy Grade, 100% USDA Organic	29.50	200 cases	5900-
Apples, Gala, 138 ct/cs, U.S. Fancy Grade	27.50	400 cases	11,000-
Apples, Green, 138 ct/cs, U.S. Fancy Grade	39.50	100 cases	3950-
Apple Slices, 200 pkg/cs, U.S. Fancy Grade	59.20	350 cases	20,720-
Bananas, Petite, 150 ct/cs, 7 to 7-7/8 inch	23.50	900 cases	21,150-
Grapefruit, 27-32 ct, large	39.50	30 cases	1185-
Grapes, bagged, 150/cs or 1/2 cup equivalent per bag	67.70	150 cases	10,155-
Grapes, Red, individually cut clusters, 22#/cs, bulk	29.50	100 cases	2950-
Kiwi, 117 ct/cs, U.S. No.1 Grade	36.50	50 cases	1825-
Strawberries, 1# basket	3.80	50 cases	190-
Basil, Fresh, Bunch 12ct.	12-	30 each	360-
Cilantro, Fresh, Bunch 3ct.	3.50	30 each	105-
Blackberries, Fresh, 1# basket	3.50	50 each	175-
Blueberries, Fresh, 1# basket	3.50	50 each	175-
Raspberries, Fresh, 1# basket	3.50	50 each	175-
Lemons, fresh, 5#	5.50	25 cases	137.50
Oranges, fresh, 138 ct/cs	25.50	750 cases	19,125-
Orages, fresh, 138 ct/cs, 100% USDA organic	26.50	250 cases	6625-
Melon, Cantaloupe, Fresh, each	8.50	25 each	212.50.



## LAKESIDE UNION SCHOOL DISTRICT

Melon, Honeydew, Fresh, each 5#	16.50	25 each	412.50
Pears, fresh, 138 ct/cs	34.50	100 cases	3450 -
Pineapple Chunks, 5#	26.50	60 containers	1590 -
Plums, 70 80 ct/cs	24.50	50 cases	1225 -
Tangerine, fresh, 150 ct/cs	32.50	50 cases	1625 -
Watermelon Chunks, 5#	22.50	40 containers	900 -
Bell Pepper, Grn, whole, each 5#	12.50	40 each	500 -
Bell Pepper, Red, whole, each 5#	7.50	40 each	300 -
Bell Pepper, Grn, sliced, 5# tray	19.50	100 cases	1950 -
Broccoli Florets, 5#	11.50	200 bags	2300 -
Broccoli Florets, 5#, 100% USDA Organic	12.50	100 bags	1250 -
Carrots, Baby, 5#	5.90	500 bags	2950 -
Carrots, Rainbow, Sticks, 5#	14.50	100 bags	1450 -
Carrot Sticks, 3#	4.50	100 bags	450 -
Carrot, Diced 1/4", 3#, 100% USDA Organic	3.90	100 bags	390 -
Carrot, Diced 1/4", 3#	3.90	100 bags	390 -
Cauliflower Florets, 5#	11.80	75 bags	885 -
Cabbage, Green Shredded, 3#	3.30	40 cases	1320 -
Cabbage, Red Shredded, 3#	3.54	40 cases	1416 -
Celery Sticks, 5#	8.25	300 bags	2475 -
Celery, Diced, 1/2", 5#	10.50	100 bags	1050 -
Garlic, Peeled, 5#	20.50	100 bags	2050 -
Cucumber Slices, 5#, approx. 1/2" diameter cut	15.50	125 bags	1937.50
Jicama Sticks, 5#	13.50	100 bags	1350 -
Shredded Romaine/Red Cabbage Mix, 3#	3.48	100 bags	348 -
Onion, Red, each 5#	5.50	30 each	165 -
Pico de Gallo, 5#	21.50	20 bags	430 -
Radishes, sliced, 3#	17.90	30 bags	537 -
Red Onion, sliced, 1#	2.90	30 bags	87 -
Onion, Diced 1/4", 5#	7.75	250 bags	1937.50
Onion, Whole, Peeled, 5#	7.50	100 bags	750 -
Romaine, Chopped, 5# 2#	3.90	3000 bags	11700 -
Romaine, Chopped, 5# 100% USDA Organic	4.90	500 bags	2450 -
Romaine, Shredded, 1# 2#	3.90	50 bags	195 -
Chopped Romaine/Chopped Spinach/Shredded Carrot/Shredded Red Cabbage Mix (4 way tossed salad mix), 3# bag	4.08	500 bags	2040 -



## LAKESIDE UNION SCHOOL DISTRICT

Spinach, 1#	4.90	150 bags	735-
Tomatoes, cherry or grape	2.20	250 pints	550-
Tomatoes, diced, 1#	3.50	100 containers	350-
Tomatoes, sliced, 1#	3.70	40 containers	148-
<b>Total Quote</b>			<b>1783.00</b>

### Contract Terms

1. **Quotations:** All price quotes must be in ink or typed. Mistake inserted adjacent thereto and must be initialed in ink by person. Telephone quotations will be accepted for this quote. Prices standard. Please insert the unit price for each item directly on specifications table. More than one unit price inserted for an quotation unless alternate quotations are specifically request.
2. **Quotation Table:** All price quotes must be made on the special document. The bidder should provide a quote for each line item.
3. **Identification of Quoter:** A full business name and address must be submitted with the quote. The quote must be signed by the quoter. The name of each person signing shall also be typed or printed below the signature.
4. **Withdrawal of Quotation:** Quotations may be withdrawn by the bidder. Request for Quote, outlined in page 2 of the document.
5. **Award and Rejection:** Lakeside USD reserves the right to reject any quotations or any portion or combination therein; to work with the lowest qualified bidder; and to abandon the work entirely.
6. **Evidence of Responsibility:** The quoter is required to provide references or present customers as references upon submitting the quotation (see page 8). Upon additional request of Lakeside USD, the quoter shall submit promptly to the District satisfactory evidence showing the quoter's financial resources, experience in the type of work being required, and any other required evidence of the quoter's qualifications to perform. Lakeside USD may consider such evidence before making the decision to proceed with the work outlined.
7. **Taxes:** Unless otherwise specified taxes shall not be included in the prices quoted.
8. **Discounts:** Any discounts which the quoter desires to price must be stated clearly on the unit price listed itself so that the net cost of the proposal can be properly calculated. Prompt payment discounts of less than ten (10) days will be considered net.
9. **FOB Destination Pricing:** Orders will be delivered to the Lakeside USD central kitchen, located at 12355 Woodside Ave., Lakeside, CA 92040. Prices must be quoted FOB destination to the location.

188,802.60



## LAKESIDE UNION SCHOOL DISTRICT

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specified. Lakeside USD will not pay shipping or handling charges nor for any fuel surcharges that are not indicated. Prices offered must include off loading and inside delivery.

10. **Quantities**: The quantities indicated on the Item Pricing Pages are Lakeside USD's best estimates as determined from previous purchases and projected usages and do not obligate Lakeside USD to purchase the indicated quantities. The annual quantities required may be substantially more or less than indicated.
11. **Samples and Literature**: Upon request, samples of products being quoted shall be furnished to Lakeside USD. Any bidder offering a brand other than those specified shall furnish specification sheets, product information and other pertinent literature upon request.
12. **Container Costs and Delivery**: All costs for containers shall be borne by the quoter. Containers shall be constructed to ensure safe transportation to point of delivery.
13. **Acceptable Brands**: The brands and products specified are the only brands and products known to meet Lakeside USD's requirements. When product specifications state "or equal" bidders may offer other brands and products which will be subject to Lakeside USD's evaluation. If the quoter desires to submit a quotation on an item of equal character and quality the item must be clearly identified with the brand name and product number. Such substitution shall be accepted only if determined by Lakeside USD to be equal or superior in all respects to that specified. The decision of Lakeside USD shall be final.
14. **Buy American Provision**: Federal regulations require that to the maximum extent possible only domestic products be purchased consistent with the "Buy American" provision of the Richard B. Russell National School Lunch Act, per 7 CFR, sections 210.21 (d) and 220.16 (d). This policy will allow for an exception only in the case when an acceptable product is not available domestically in which case other countries of origin may be considered for purchase. Qualified exceptions must be properly documented through the Buy American Provision Exception Worksheet (exhibit A) and must be signed and approved by the Child Nutrition Director.
15. **Nutritional Information**: Upon request of Lakeside USD the quoter shall be required to provide a complete nutrient analysis of products. The following information will be required from the manufacturer: weight (gm), water content (gm), calories (Kcal), protein (gm), fat (gm), polyunsaturated fat (gm), saturated fat (gm), trans fat (gm), cholesterol (mg), sodium (mg), dietary fiber (gm), vitamin D (IU), Potassium (mg), calcium (mg) and iron (mg). No food products shall contain added artificial trans fats. All ingredients must be declared on the product label and conform to the Food Allergen Labeling and Consumer Protection Act. Labels must list the presence of ingredients which contain: protein derived from milk, eggs, fish, crustacean shellfish, tree nuts, peanuts, wheat or soybeans.
16. **Product/Ingredient Change**: The awarded vendor shall notify Lakeside USD whenever there is a product/ingredient change in any item provided and new ingredient statements and nutritional information shall be provided.



## LAKESIDE UNION SCHOOL DISTRICT

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17. **Product Recall:** In the event a quoter's product is recalled, the quoter will immediately notify the Director of Child Nutrition. The quoter will be responsible for picking up product and providing replacement, payment, or credit at the District's discretion. Replacement, payment, or credit for recalled items shall be made within 30 days of the date of notification to the District.
18. **Method of Pricing:** The quoter shall offer one firm fixed price for each item offered. The quoter must indicate the brand name, product code number and case count or weight for each item bid. Errors in price computations do not relieve quoter from holding price. Veracity of prices submitted is the sole responsibility of the quoter.
19. **Method of Award:** The quote shall be awarded as one lot to the low responsive and responsible quoter meeting terms, conditions and specifications. The award will be computed and the low bidder determined by multiplying each line item quantity by the unit price offered to achieve an extended total price for each line item. Finally, all line item extended totals will be summed to arrive at a grand total. If any discount is offered it will be subtracted to arrive at the net offer.
20. **Inspection of Facilities:** Lakeside USD reserves the right to inspect the facilities of the quoter prior to award. Lakeside USD may request to review the current food safety plan. If Lakeside USD determines that after such inspection the quoter is not capable of performance with standards, the quote will not be considered. The findings and decision of Lakeside USD shall be final.
21. **Ordering Conditions:** Lakeside USD shall submit orders through phone, in written form or electronically. The district reserves the right to revise as necessary an order no later than 9 A.M. the morning preceding any delivery.
22. **Product Substitutions and Discontinued Items:** Lakeside USD will not allow substitutions without prior approval. In the event the product cannot be delivered notification of the shortage must be made orally or by electronic mail at least 24 hours prior to scheduled delivery. An equal or better product must immediately be made available to Lakeside USD for approval at no additional charge. When substitutions do occur nutritional statements and ingredient statements of the replacement product shall be provided to Lakeside USD. Authorization of a substitute product shall be at the sole discretion of Lakeside USD. In the event an item is discontinued the quoter shall notify Lakeside USD. Items not discontinued by the manufacturer may not be discontinued by the quoter from quoter's inventory with advance written notification to Lakeside USD. Quoter shall notify Lakeside USD if they become aware of any product changes or reformulation. When product changes do occur, nutritional statements and ingredient listings of these products shall be provided to Lakeside USD.
23. **Delivery Instructions and Conditions:** Lakeside USD reserves the right to make additions to or deletions from the specified delivery locations at any time and to revise delivery times as required. The quoter shall be required to make direct deliveries to the location(s) listed between 6:00 a.m. and 3:00 p.m. Delivery days shall be determined by Lakeside USD. Lakeside USD shall be notified immediately of any known delivery delays. Frozen product shall be loaded on the delivery vehicle at a product temperature not to exceed 10 degrees Fahrenheit and shall be transported via refrigerated truck in such a manner that the food product shall maintain and arrive at its destination with product



## LAKESIDE UNION SCHOOL DISTRICT

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- temperature not to exceed 25 degrees Fahrenheit. Any partially thawed product may be rejected at the delivery point.
24. **Order Minimums**: The District will not accept quotes from vendors which require an order or delivery minimum.
  25. **Credit Memos**: The quoter's delivery driver shall provide each location with a credit at the time of delivery for all merchandise short on delivery, damaged or spoiled product necessitating a return or reorder.
  26. **Invoicing**: The billing period shall begin on the first day of each month and shall end on the last day of each month. All invoices shall include the following information
    - a. Business name, address and phone number
    - b. Invoice number and date
    - c. Designated line for Lakeside USD signature
    - d. Ship to address
    - e. Product description
    - f. Product quantity for each item ordered
    - g. Unit and extended price for each item on order
    - h. Total price of order/invoice
    - i. Purchase order number provided by Lakeside USD
  27. **Additions/Deletions**: Lakeside USD reserves the right to add other items to the contract. Prices of additional items shall be negotiated not to exceed 10% above quoter's delivered cost. Lakeside USD reserves the right to delete any item with thirty (30) days written notice.
  28. **Other Purchases**: Lakeside USD reserves the right to purchase similar items from other sources.
  29. **Time Frame**: Prices quoted shall be from July 1, 2023 through June 30, 2024.
  30. **Certification Regarding Suspension and Debarment, Lobbying**: Quoters who will perform more than \$100,000 in business with the District during the fiscal year must complete the Suspension and Debarment Certification, Certification Regarding Lobbying Form, included in exhibit B. The District is prohibited from contracting with Proposers that are on the U.S. General Services Administration's Suspension and Debarment List. The Suspension and Debarment Certification is required to document that the Proposer or any of its key employees have not been debarred, proposed for debarment, or suspended by a Federal agency. Additionally, the District is required to obtain information from the Proposer regarding lobbying activities.
  31. **Commercial General Liability Insurance**: Including Bodily Injury and Property Damage Liability, Independent Vendors Liability, Contractual Liability, Product Liability and Completed Operations Liability in an amount not less than \$1,000,000 combined single limit, per occurrence, and \$1,000,000 annual aggregate. Any general liability policy provided by Vendor hereunder shall contain an endorsement which applies its coverage to District, members or District's board of trustees, and the officers, agents, employees and volunteers of District, the State Allocation Board, individually and collectively, as additional insurers.





## LAKESIDE UNION SCHOOL DISTRICT

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32. **Workers Compensation:** required for all Vendors including employers' liability insurance in an amount not less than \$100,000 per accident, \$500,000 annual aggregate.
33. **Automobile Liability:** In an amount not less than \$1,000,000 per occurrence for bodily injury and property damage, including owned, hired and non-owned vehicle coverage. The Vendor may be required by the District to file with the District certificates of such insurance. The failure to furnish such evidence, if required, may be considered default by the Vendor.

By submitting quote, vendor agrees to the insurance requirements above.

Please contact me at (619) 390-2600 x2550 or [ksummers@lsusd.net](mailto:ksummers@lsusd.net) if you have any questions. Please return quotes via e-mail no later than **4:00 PM on March 21, 2023**

Thank you,

Kristie Summers  
Director, Child Nutrition Services  
(619) 390-2600 x2550  
[ksummers@lsusd.net](mailto:ksummers@lsusd.net)

Loewy Enterprises dba Sunrise Produce -David Sapia  
Vendor submitting quote

David Sapia  
Printed Name

  
Signature

03-21-2023  
Date

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date: May 11, 2023**

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**Agenda Item:**

Child Nutrition, Bread Award

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

To award Goldstar Food with the Bread RFQ for the 2023-2024 School Year, Goldstar Foods was the lowest, responsible bidder.

**Fiscal Impact (Cost):**

**Approximately \$50,000.00 for the school year.**

**Funding Source:**

1300 5310000 0000 3700 4700-015 189 770 , Child Nutrition

**Recommended Action:**

- |                                              |                                                                 |
|----------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial/Rejection                       |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification                           |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input type="checkbox"/> Adoption            |                                                                 |

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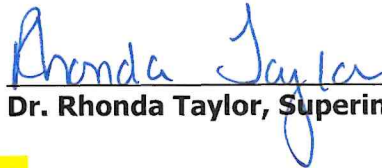
**Originating Department/School:** Child Nutrition

**Submitted/Recommended By:**



Principal/Department Head Signature

**Approved for Submission to the Governing Board:**



Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member**





## GOLD STAR FOODS

April 21, 2023

Lakeside Union School District  
12335 Wood Side Ave.  
Lakeside, CA 92040

Gold Star Foods Inc. (Gold Star) is pleased to present the following offer to Lakeside Unified School District in response to RFQ Fresh Baked (unfrozen) Bread for the 2023-2024 school year.

### Identification of Quoter:

- **Distributor Name:** Gold Star Foods, Inc.
- **Address:** 3781 E. Airport Dr, Ontario, CA 91761
- **Name of Contact Person:** John Cho, Vice President of Revenue Management
- **Phone Number:** (909) 843-9600
- **Fax Number:** (909) 843-9618
- **Signature:** at the bottom of the page.

Gold Star has been serving exclusively K-12 School Nutrition Programs for over 45 years. As the largest K-12 school-dedicated solutions provider in the nation, we partner with nine (9) State Agencies, two (2) private commodity cooperatives and over 4500 school districts to support the service of over 6.6 million meals per day through our fourteen (14) Distribution Centers located in California (2), Oregon, Idaho, Colorado, Louisiana, Texas, Pennsylvania, Missouri (3), Connecticut, South Carolina, and Virginia.

Our entire business is designed to support the needs of our school district partners. Specifically, Gold Star has implemented support systems to ensure, at a minimum:

- Menu compliance – meeting Federal, State, and local requirements
- Flexibility to allow for changing menu needs
- Buy American compliance
- Food Safety and Hold/Recall Compliance

### Gold Star's Fresh Bread Program

Gold Star has twenty-eight (28) years of experience selling fresh bread to K-12 school districts. We currently deliver fresh bread to over 50 school districts throughout California. Our fresh bread program features a 100% California product. The wheat is sustainably sourced from Robinson Ranch in Merced, California. The flour is milled, and bread is baked in Downtown Los Angeles. Our fresh bread is specifically designed to meet the nutritional guidelines of the National School Lunch Program. We have a dynamic fresh bread catalog that includes 35 items to order. Our fresh bread contains no high fructose corn syrup



## GOLD STAR FOODS

or glyphosate (Round Up). Many of our fresh bread items are also available 'fresh-frozen', which is convenient for when deliveries may need to be adjusted.

### Conclusion

Gold Star's comprehensive response will provide Lakeside Unified School District with a transparent, service-based model that is designed to navigate the complexities of the current supply chain and set forth a roadmap for a successful business partnership. Gold Star has the infrastructure and understanding of the Child Nutrition Programs to seamlessly support the needs of the district. We welcome the opportunity to discuss our proposal in more detail as needed to fully understand the vision of this partnership.

Respectfully,

John Cho - Vice President of Revenue Management



# LAKESIDE UNION SCHOOL DISTRICT

## Lakeside Union School District Child Nutrition Services Department Request for Quote

The Lakeside Union School District is seeking competitive quotes for fresh baked (unfrozen) bread for the 2023-2024 school year. Pricing will be fixed during the contract term with an option to renew for up to two consecutive years. Price adjustments will not be automatic or guaranteed. The successful bidder may be allowed, at each annual renewal and upon agreement between both parties, to adjust prices upon proof and explanation of such an adjustment.

Deliveries will be made by the following method -

- To our central kitchen, located at 12335 Woodside Ave., Lakeside 92040. Delivery days and times will be set by the district upon award of the contract.

Anticipated usages of all products are listed below. Please fill out unit price and extended price. **This is not an order. Quantities are for the quoting purposes only. The district is not obligated to buy listed item in quantities indicated. Included in this quote must be delivery charges.**

**NOTE: All products listed below must include a Product Formulation Statement (PFS), which must be completed, signed and returned along with the documentation attached. Nutrition information listed on the PFS must comply with all requirements outlined in the Nutrition Information section of the contract terms.**

Item	Unit Price	Pack Size	Usage	Extended Price
English Muffin, Whole Grain, 2 oz each (6 pack)	\$3.26	12/3.5OZ	400 bags	\$1,304.00
Pullman Bread, White Whole Wheat, 1 oz/slice, 1.5 lb/24 slices	\$2.36	24SL	4,500 loaves	\$10,620.00
Hamburger Bun, White Whole Wheat, 4", 2 oz each (1 Dozen)	\$2.60	12/2.07OZ	9,000 dozen	\$23,400.00
Hot Dog Bun, White Whole Wheat, 6", 2 oz each (1 Dozen)	\$2.75	12/1.96OZ	3,500 dozen	\$9,625.00
Hoagie Roll, White Whole Wheat, 4-5", 2 oz each (1 Dozen)	\$3.02	12/2OZ	1,500 dozen	\$4,530.00
Dinner Roll, White Whole Wheat, 1 oz each (1 Dozen)	\$2.77	12/1.85OZ	2,000 bags	\$5,540.00
T-biscuit, White Whole Wheat, 1 oz (1 Dozen)	\$10.76	24CT	1,000 bags	\$10,760.00
<b>Total Quote</b>				<b>\$65,779.00</b>



# LAKESIDE UNION SCHOOL DISTRICT

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## Contract Terms

1. **Quotations:** All price quotes must be in ink or typed. Mistakes may be crossed out and corrections inserted adjacent thereto and must be initialed in ink by person signing the quote. No oral or telephone quotations will be accepted for this quote. Prices must be stated in units specified or trade standard. Please insert the unit price for each item directly onto the unit price column of the specifications table. More than one-unit price inserted for any one item may result in rejection of quotation unless alternate quotations are specifically requested.
2. **Quotation Table:** All price quotes must be made on the specifications table of the Request for Quote document. The bidder should provide a quote for each line item listed on the specification table.
3. **Identification of Quoter:** A full business name and address must be provided along with the submission of the quote. The quote must be signed by the quoter with his or her usual signature. The name of each person signing shall also be typed or printed below the signature.
4. **Withdrawal of Quotation:** Quotations may be withdrawn by the quoter prior to the due date for the Request for Quote.
5. **Award and Rejection:** Lakeside USD reserves the right to reject any and all non-responsive quotations or any portion or combination therein; to work with whomever and in whatever manner Lakeside USD decides; and to abandon the work entirely.
6. **Evidence of Responsibility:** The quoter is required to provide the contact information of two (2) past or present customers as references upon submitting the quotation (see page 6). Upon additional request of Lakeside USD, the quoter shall submit promptly to the District satisfactory evidence showing the quoter's financial resources, experience in the type of work being required, and any other required evidence of the quoter's qualifications to perform. Lakeside USD may consider such evidence before making the decision to proceed with the work outlined.
7. **Taxes:** Unless otherwise specified taxes shall not be included in the prices quoted.
8. **Discounts:** Any discounts which the quoter desires to price must be stated clearly on the unit price listed itself so that the net cost of the proposal can be properly calculated. Prompt payment discounts of less than ten (10) days will be considered net.
9. **FOB Destination Pricing:** All orders will be delivered to the Lakeside USD Central Kitchen, located at 12335 Woodside Ave., Lakeside, CA 92040. Prices must be quoted FOB destination to the location specified. Lakeside USD will not pay shipping or handling charges nor for any fuel surcharges that are not indicated. Prices offered must include off loading and inside delivery.
10. **Quantities:** The quantities indicated on the Item Pricing Page are Lakeside USD's best estimates as determined from previous purchases and projected usages and do not obligate Lakeside USD to purchase the indicated quantities. The annual quantities required may be substantially more or less than indicated.
11. **Samples and Literature:** Upon request, samples of products being quoted shall be furnished to Lakeside USD. Any bidder offering a brand other than those specified shall furnish specification sheets, product information and other pertinent literature upon request.
12. **Container Costs and Delivery:** All costs for containers shall be borne by the quoter. Containers shall be constructed to ensure safe transportation to point of delivery.
13. **Acceptable Brands:** The brands and products specified are the only brands and products known to meet Lakeside USD's requirements. When product specifications state "or equal" bidders may offer other



## LAKESIDE UNION SCHOOL DISTRICT

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brands and products which will be subject to Lakeside USD's evaluation. If the quoter desires to submit a quotation on an item of equal character and quality the item must be clearly identified with the brand name and product number. Such substitution shall be accepted only if determined by Lakeside USD to be equal or superior in all respects to that specified. The decision of Lakeside USD shall be final.

14. **Buy American Provision:** Federal regulations require that to the maximum extent possible only domestic products be purchased consistent with the "Buy American" provision of the Richard B. Russell National School Lunch Act, per 7 CFR, sections 210.21 (d) and 220.16 (d). This requires that a minimum of 51% of the ingredients in the food item is made from domestic ingredients. This policy will allow for an exception only in the case when an acceptable product is not available domestically in which case other countries of origin may be considered for purchase. Qualified exceptions must be properly documented through the Buy American Provision Exception Worksheet (exhibit A) and must be signed and approved by the Child Nutrition Director.
15. **Nutritional Information:** Upon request of Lakeside USD the quoter shall be required to provide a complete nutrient analysis of products. The following information will be required from the manufacturer: weight (gm), water content (gm), calories (Kcal), protein (gm), fat (gm), polyunsaturated fat (gm), saturated fat (gm), trans fat (gm), cholesterol (mg), sodium (mg), dietary fiber (gm), vitamin D (IU), Potassium (mg), calcium (mg) and iron (mg). **No food products shall contain added artificial trans fats. All items must be free of high fructose corn syrup (HFCS) and must be comprised of 51% whole grain or more.** All ingredients must be declared on the product label and conform to the Food Allergen Labeling and Consumer Protection Act. Labels must list the presence of ingredients which contain: protein derived from milk, eggs, fish, crustacean shellfish, tree nuts, peanuts, wheat or soybeans.
16. **Product/Ingredient Change:** The awarded vendor shall notify Lakeside USD whenever there is a product/ingredient change in any item provided and new ingredient statements and nutritional information shall be provided.
17. **Method of Pricing:** The quoter shall offer one firm fixed price for each item offered. The quoter must indicate the brand name, product code number and case count or weight for each item bid. Errors in price computations do not relieve quoter from holding price. Veracity of prices submitted is the sole responsibility of the quoter.
18. **Method of Award:** The quote shall be awarded as one lot to the low responsive and responsible quoter meeting terms, conditions and specifications. The award will be computed and the low bidder determined by multiplying each line item quantity by the unit price offered to achieve an extended total price for each line item. Finally, all line item extended totals will be summed to arrive at a grand total. If any discount is offered it will be subtracted to arrive at the net offer.
19. **Inspection of Facilities:** Lakeside USD reserves the right to inspect the facilities of the quoter prior to award. Lakeside USD may request to review the current food safety plan. If Lakeside USD determines that after such inspection the quoter is not capable of performance with standards, the quote will not be considered. The findings and decision of Lakeside USD shall be final.
20. **Ordering Conditions:** Lakeside USD shall submit orders through phone, in written form or electronically. The district reserves the right to revise as necessary an order no later than 9 a.m. the morning preceding any delivery.
21. **Product Substitutions and Discontinued Items:** Lakeside USD will not allow substitutions without prior approval. In the event the product cannot be delivered notification of the shortage must be made orally,



## LAKESIDE UNION SCHOOL DISTRICT

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by facsimile or by electronic mail at least 24 hours prior to scheduled delivery. An equal or better product must immediately be made available to Lakeside USD for approval at no additional charge. When substitutions do occur nutritional statements and ingredient statements of the replacement product shall be provided to Lakeside USD. Authorization of a substitute product shall be at the sole discretion of Lakeside USD. In the event an item is discontinued the quoter shall notify Lakeside USD. Items not discontinued by the manufacturer may not be discontinued by the quoter from quoter's inventory with advance written notification to Lakeside USD. Quoter shall notify Lakeside USD if they become aware of any product changes or reformulation. When product changes do occur, nutritional statements and ingredient listings of these products shall be provided to Lakeside USD.

22. **Delivery Instructions and Conditions:** Lakeside USD reserves the right to make additions to or deletions from the specified delivery locations at any time and to revise delivery times as required. The quoter shall be required to make direct deliveries to the location listed in this document between 6:00 a.m. and 3:00 p.m. Delivery days shall be determined by Lakeside USD. Lakeside USD shall be notified immediately of any known delivery delays. Frozen product shall be loaded on the delivery vehicle at a product temperature not to exceed 10 degrees Fahrenheit and shall be transported via refrigerated truck in such a manner that the food product shall maintain and arrive at its destination with product temperature not to exceed 25 degrees Fahrenheit. Any partially thawed product may be rejected at the delivery point.
23. **Order Minimums:** The district will not accept quotes from vendors which require an order or delivery minimum.
24. **Credit Memos:** The quoter's delivery driver shall provide each location with a credit at the time of delivery for all merchandise short on delivery, damaged or spoiled product necessitating a return or reorder.
25. **Invoicing:** The billing period shall begin on the first day of each month and shall end on the last day of each month. All invoices shall include the following information
  - a. Business name, address and phone number
  - b. Invoice number and date
  - c. Designated line for Lakeside USD signature
  - d. Ship to address
  - e. Product description
  - f. Product quantity for each item ordered
  - g. Unit and extended price for each item on order
  - h. Total price of order/invoice
  - i. Purchase order number provided by Lakeside USD
26. **Additions/Deletions:** Lakeside USD reserves the right to add other items to the contract. Prices of additional items shall be negotiated not to exceed 10% above quoter's delivered cost. Lakeside USD reserves the right to delete any item with thirty (30) days written notice.
27. **Other Purchases:** Lakeside USD reserves the right to purchase similar items from other sources.
28. **Time Frame:** Prices quoted shall be from July 1, 2021 through June 30, 2022.
29. **Commercial General Liability Insurance:** Including Bodily Injury and Property Damage Liability, Independent Vendors Liability, Contractual Liability, Product Liability and Completed Operations Liability in an amount not less than \$1,000,000 combined single limit, per occurrence, and \$1,000,000 annual aggregate. Any general liability policy provided by Vendor hereunder shall contain an endorsement which





# LAKESIDE UNION SCHOOL DISTRICT

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applies its coverage to District, members or District's board of trustees, and the officers, agents, employees and volunteers of District, the State Allocation Board, individually and collectively, as additional insurers.

- 30. **Workers Compensation:** Required for all vendors including employers' liability insurance in an amount not less than \$100,000 per accident, \$500,000 annual aggregate.
- 31. **Automobile Liability:** In an amount not less than \$1,000,000 per occurrence for bodily injury and property damage, including owned, hired and non-owned vehicle coverage. The Vendor may be required by the District to file with the District certificates of such insurance. The failure to furnish such evidence, if required, may be considered default by the Vendor.

By submitting quote, vendor agrees to the contract terms and the insurance requirements outlined above.

Please contact me at (619) 390-2600 x2550 or [ksummers@lsusd.net](mailto:ksummers@lsusd.net) if you have any questions. Please return quotes to the e-mail address listed above no later than **4:00 PM on April 21, 2023**

Thank you,

Kristie Summers  
Director, Child Nutrition Services  
(619) 390-2600 x2550  
[ksummers@lsusd.net](mailto:ksummers@lsusd.net)

Gold Star Foods  
Vendor submitting quote

John Cho  
Printed Name

\_\_\_\_\_  
Signature

April 21, 2023  
Date

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date: May 11, 2023**

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**Agenda Item:**

Child Nutrition, Domino's Pizza Award

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

To award Spin Off Pizza, Inc (Domino's Pizza), with the Pizza RFQ for the 2023-2024 School Year, Domino's was the lowest, responsible bidder. .

**Fiscal Impact (Cost):**

**Approximately \$80,000.00 for the school year.**

**Funding Source:**

1300 5310000 0000 3700 4700-005 189 770 , Child Nutrition

**Recommended Action:**

- |                                              |                                                                 |
|----------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Informational       | <input type="checkbox"/> Denial/Rejection                       |
| <input type="checkbox"/> Discussion          | <input type="checkbox"/> Ratification                           |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input type="checkbox"/> Adoption            |                                                                 |

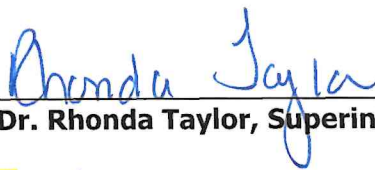
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**Originating Department/School:** Child Nutrition

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Principal/Department Head Signature**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member** 



# LAKESIDE UNION SCHOOL DISTRICT

## Delivery Locations

Deliveries will be made to the following locations listed below.

	School	Address & Phone Number	Delivery Days & Times
1.	Eucalyptus Hills	11838 Valle Vista Rd, Lakeside, CA 92040 (619) 390-2634	Friday 11:00 AM
2.	Lemon Crest Elementary	12463 Lemon Crest Dr, Lakeside, CA 92040 (619) 390-2527	Friday 10:00 AM
3.	Lakeside Farms Elementary	11915 Lakeside Ave, Lakeside, CA 92040 (619) 390-2646	Friday 10:50 AM
4.	Lakeside Middle School	11833 Woodside Ave, Lakeside, CA 92040 (619) 390-2636	Monday, Wednesday, Friday 10:00 AM
5.	Lindo Park Elementary	12824 Lakeshore Dr, Lakeside, CA 92040 (619) 390-2656	Friday 10:00 AM
6.	Lakeview Elementary	9205 Lakeview Rd, Lakeside, CA 92040 (619) 390-2652	Friday 10:50 AM
7.	Riverview Elementary	9308 Winter Gardens Blvd, Lakeside, CA 92040 (619) 390-2662	Friday 10:45 AM
8.	Tierra Del Sol Middle School	9611 Petite Ln, Lakeside, CA 92040 (619) 390-2670	Monday, Wednesday, Friday 10:00 AM
9.	Wintergardens Elementary	8501 Pueblo Rd, Lakeside, CA 92040 (619) 390-2687	Friday 10:45 AM
10.	Barona Indian Charter	1095 Barona Rd, Lakeside, CA 92040 (619) 443-0948	Friday TBD

Anticipated usages of all products are listed below. Please fill out unit price and extended price. **Please note that this is not an order. Quantities are for quoting purposes only. The district is not obligated to buy the listed items in quantities indicated. Included in this quote must be all**



# LAKESIDE UNION SCHOOL DISTRICT

delivery charges.

**NOTE: All ingredients must be listed on the Product Formulation Statement (PFS), which must be completed, signed and returned along with the documentation attached.**

Item No.	Description	Estimated Combined Weekly Usage	Unit Price: Per Pizza	Extended Weekly Total
1.	Pizza, Cheese, Light Mozzarella, 14" Whole Grain, 8-cut, <b>minimum of a 2-grain equivalent &amp; 2 meat/meat alternate equivalent. Must meet Smart Snacks criteria to be considered.</b>	160	\$ 9.49	\$ 1518.40
2.	Pizza, Pepperoni, Light Mozzarella, Reduced Fat, Reduced Sodium, 14" Whole Grain, 8-cut, <b>minimum of a 2-grain equivalent &amp; 2 meat/meat alternate equivalent. Must meet Smart Snacks criteria to be considered.</b>	160	\$ 9.49	\$ 1518.40
3.	Pizza, Hawaiian, Light Mozzarella, Reduced Fat, Reduced Sodium, 14" Whole Grain, 8-cut, <b>minimum of a 2-grain equivalent &amp; 2 meat/meat alternate equivalent. Must meet Smart Snacks criteria to be considered.</b>	5	\$ 9.99	\$ 49.95
4.	Pizza, BBQ Chicken, Light Mozzarella, Reduced Fat, Reduced Sodium, 14" Whole Grain, 8-cut, <b>minimum of a 2-grain equivalent &amp; 2 meat/meat alternate equivalent. Must meet Smart Snacks criteria to be considered.</b>	5	\$ 9.99	\$ 49.95

## Contract Terms



## LAKESIDE UNION SCHOOL DISTRICT

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1. **Quotations:** All price quotes must be in ink or typed. Mistakes may be crossed out and corrections inserted adjacent thereto and must be initialed in ink by person signing the quote. No oral or telephone quotations will be accepted for this quote. Prices must be stated in units specified or trade standard. Please insert the unit price for each item directly onto the unit price column of the specifications table. More than one-unit price inserted for any one item may result in rejection of quotation unless alternate quotations are specifically requested.
2. **Identification of Quoter:** A full business name and address must be provided on the first page of this document and must be included along with the submission of the quote. The quote must be signed by the quoter with his or her usual signature. The name of each person signing shall also be typed or printed below the signature.
3. **Withdrawal of Quotation:** Quotations may be withdrawn by the quoter prior to the due date for the Request for Quote.
4. **Award and Rejection:** Lakeside USD reserves the right to reject any and all non-responsive quotations or any portion or combination therein; to work with whomever and in whatever manner Lakeside USD decides; and to abandon the work entirely.
5. **Evidence of Responsibility:** The quoter is required to provide the contact information of two (2) past or present customers as references upon submitting the quotation (see page 8). Upon additional request of Lakeside USD, the quoter shall submit promptly to the District satisfactory evidence showing the quoter's financial resources, experience in the type of work being required, and any other required evidence of the quoter's qualifications to perform. Lakeside USD may consider such evidence before making the decision to proceed with the work outlined.
6. **Taxes:** Unless otherwise specified taxes shall not be included in the prices quoted.
7. **Discounts:** Any discounts which the quoter desires to price must be stated clearly on the unit price listed itself so that the net cost of the proposal can be properly calculated. Prompt payment discounts of less than ten (10) days will be considered net.
8. **FOB Destination Pricing:** Prices must be quoted FOB destination to the location specified. Lakeside USD will not pay shipping or handling charges nor for any fuel surcharges that are not indicated. Prices offered must include off loading and inside delivery.
9. **Quantities:** The quantities indicated on the Anticipated Usage Chart are Lakeside USD's best estimates as determined from previous purchases and projected usages. The district will not be obligated to purchase the indicated quantities. The annual quantities required may be substantially more or less than indicated.



## LAKESIDE UNION SCHOOL DISTRICT

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10. **Samples and Literature:** The quoter may be contacted approximately one week after the quote deadline to provide samples. These samples will be used for a student taste test. The results from this taste test will be a factor in the award of the quote. These samples must be provided at no charge to the District.
11. **Container Costs and Delivery:** All costs for containers shall be borne by the quoter. Containers shall be constructed to ensure safe transportation to point of delivery.
12. **Buy American Provision:** Federal regulations require that to the maximum extent possible only domestic products be purchased consistent with the "Buy American" provision of the Richard B. Russell National School Lunch Act, per 7 CFR, sections 210.21 (d) and 220.16 (d). This requires that a minimum of 51% of the ingredients in the food item be made from domestic ingredients. This policy will allow for an exception only in the case when an acceptable product is not available domestically in which case other countries of origin may be considered for purchase. Qualified exceptions, if applicable, must be properly documented through the Buy American Provision Exception Worksheet and must be signed and approved by the Child Nutrition Director.
13. **Nutritional Information:** Upon request of Lakeside USD the quoter will be required to provide a complete nutrient analysis of products. The following information will be required from the manufacturer: weight (gm), water content (gm), calories (Kcal), protein (gm), fat (gm), polyunsaturated fat (gm), saturated fat (gm), trans fat (gm), cholesterol (mg), sodium (mg), dietary fiber (gm), vitamin D (IU), Potassium (mg), calcium (mg) and iron (mg). All food items quoted shall be free of trans fats. All ingredients must be declared on the product label and conform to the Food Allergen Labeling and Consumer Protection Act. Labels must list the presence of ingredients which contain: protein derived from milk, eggs, fish, crustacean shellfish, tree nuts, peanuts, wheat or soybeans. Each serving may not exceed 35% of calories from total fat, and must contain a minimum of 51% or more whole grain.
14. **Quality Control:** Once awarded, the vendor will adhere to all applicable health regulations. Food shall be prepared, held, and delivered under properly held temperatures. Hot food may not be delivered at a temperature below 135 degrees Fahrenheit. Each slice of pizza must be of equal and consistent size.
15. **Product/Ingredient Change:** The awarded vendor shall notify Lakeside USD whenever there is a product/ingredient change in any item provided and new ingredient statements and nutritional information shall be provided.



## LAKESIDE UNION SCHOOL DISTRICT

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16. **Method of Pricing:** The quoter will offer one firm fixed price for each item offered. The quoter must include cost of delivery in the price per unit to the school sites listed on page two (2) of this Request for Quote.
17. **Method of Award:** The quote shall be awarded to the low responsive and responsible quoter meeting terms, conditions and specifications outlined in the contract terms. Price will be the largest determinant, which will comprise 40% of the awarded points. The total price will be computed and the bidder determined by multiplying each line item quantity by the unit price offered to achieve an extended total price for each line item. All line item extended totals will be summed to arrive at a grand total. If any discount is offered it will be subtracted to arrive at the net offer. Additionally, the results of the taste test will be a determinant in the award of the contract, and will comprise 30% of the total points awarded. Lastly, the ability to meet all nutrition criteria outlined in the contract will comprise the final 30% of points awarded. All points will be awarded and the quoter who receives the highest total points will be offered the contract.
18. **Inspection of Facilities:** Lakeside USD reserves the right to inspect the facilities of the quoter prior to award. Lakeside USD may request to review the current food safety plan. If Lakeside USD determines that after such inspection the quoter is not capable of performance with standards, the quote will not be considered. The findings and decision of Lakeside USD shall be final.
19. **Ordering Conditions:** Lakeside USD shall submit orders through phone, in written form, or electronically. The district reserves the right to revise as necessary an order no later than 9 a.m. the morning preceding any delivery.
20. **Product Substitutions and Discontinued Items:** Lakeside USD will not allow substitutions without prior approval. In the event the product cannot be delivered notification of the shortage must be made orally or by electronic mail at least 24 hours prior to scheduled delivery. An equal or better product must immediately be made available to Lakeside USD for approval at no additional charge. When substitutions do occur nutritional statements and ingredient statements of the replacement product shall be provided to Lakeside USD. Authorization of a substitute product shall be at the sole discretion of Lakeside USD. In the event an item is discontinued the quoter shall notify Lakeside USD. Items not discontinued by the manufacturer may not be discontinued by the quoter from quoter's inventory with advance written notification to Lakeside USD. Quoter shall notify Lakeside USD if they become aware of any product



## LAKE SIDE UNION SCHOOL DISTRICT

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changes or reformulation. When product changes do occur, nutritional statements and ingredient listings of these products shall be provided to Lakeside USD.

21. **Delivery Instructions and Conditions:** Lakeside USD reserves the right to make additions to or deletions from the specified delivery locations at any time and to revise delivery times as required. The quoter shall be required to make direct deliveries to the location listed on page 1 of this document between 6:00 a.m. and 3:00 p.m. Delivery days shall be determined by Lakeside USD. Lakeside USD shall be notified immediately of any known delivery delays. The district reserves the right to change the delivery schedule, including adding or reducing the number of days, number of deliveries, and/or delivery times. The District has the right to refuse late deliveries and the District will not be liable for purchase of product or any charges that might be levied by vendor from attempted delivery or late product.
22. **Order Minimums:** The District will not accept quotes from vendors which require an order or delivery minimum.
23. **Credit Memos:** The quoter's delivery driver shall provide each location with a credit at the time of delivery for all merchandise short on delivery, damaged, or spoiled product necessitating a return or reorder or resulting in the District being unable to serve the product.
24. **Invoicing:** The billing period shall begin on the first day of each month and shall end on the last day of each month. All invoices shall include the following information:
  - a. Business name, address and phone number
  - b. Invoice number and date
  - c. Designated line for Lakeside USD signature
  - d. Ship to address
  - e. Product description
  - f. Product quantity for each item ordered
  - g. Unit and extended price for each item on order
  - h. Total price of order/invoice
  - i. Purchase order number provided by Lakeside USD
25. **Additions/Deletions:** Lakeside USD reserves the right to add other items to the contract. Prices of additional items shall be negotiated not to exceed 10% above quoter's delivered cost. Lakeside USD reserves the right to delete any item with thirty (30) days written notice.
26. **Other Purchases:** Lakeside USD reserves the right to purchase similar items from other sources.





## LAKESIDE UNION SCHOOL DISTRICT

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27. **Termination**: If the awarded vendor fails or neglects to supply or deliver any of the goods requested at the price listed and at the specified locations listed in the contract, the District may then cancel and/or rescind the contract or may purchase said goods elsewhere.
28. **Time Frame**: Prices quoted shall be from July 1, 2023 through June 30, 2024.
29. **Commercial General Liability Insurance**: Including Bodily Injury and Property Damage Liability, Independent Vendors Liability, Contractual Liability, Product Liability and Completed Operations Liability in an amount not less than \$1,000,000 combined single limit, per occurrence, and \$1,000,000 annual aggregate. Any general liability policy provided by Vendor hereunder shall contain an endorsement which applies its coverage to District, members or District's board of trustees, and the officers, agents, employees and volunteers of District, the State Allocation Board, individually and collectively, as additional insurers.
30. **Workers Compensation**: Required for all vendors including employers' liability insurance in an amount not less than \$100,000 per accident, \$500,000 annual aggregate.
31. **Automobile Liability**: In an amount not less than \$1,000,000 per occurrence for bodily injury and property damage, including owned, hired and non-owned vehicle coverage. The Vendor may be required by the District to file with the District certificates of such insurance. The failure to furnish such evidence, if required, may be considered default by the Vendor.

By submitting quote, vendor agrees to the contract terms and the insurance requirements outlined above.

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 3515: Campus Security

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

Adoption: Policy updated to include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content. Policy also updated to reflect NEW LAW (SB 906, 2022) which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Additionally, policy also updated to include that anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator, and that school site council's be included with other stakeholders when identifying appropriate locations for the placement of surveillance cameras.

Administrative Regulation 3515 - Campus Security Regulation updated to reflect NEW LAW (AB 1352, 2021) which authorizes districts to request the Military Department, in consultation with the California Cybersecurity Integration Center (Cal-CSIC), to perform an independent security assessment of the district or an individual district school, NEW LAW (AB 2355, 2022) which requires districts that experience a cyberattack, which impacts more than 500 students or personnel, to report the cyberattack to Cal-CSIC, and NEW LAW (SB 906, 2022) which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Regulation also updated to provide that monitoring suspicious and/or threatening digital media content be part of the campus security plan and included in strategies to detect and intervene with school crime.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

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**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial</b>                                                 |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input type="checkbox"/> <b>Approval</b>            | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> <b>Adoption</b> |                                                                                        |

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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
**Lisa DeRosier, Executive Assistant**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member:** 

**CAMPUS SECURITY**

The Governing Board is committed to providing a school environment that promotes the safety of students, staff, and visitors to school grounds. The Board also recognizes the importance of protecting district property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures, which may be included in the district's comprehensive safety plan and/or site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

**Reporting Threats**

Any certificated or classified employee, or other school official, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, as defined, shall immediately report the threat or perceived threat to law enforcement in accordance with Education Code 49393. (Education Code 49390, 49393)

*Threat or perceived threat* means any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity. This may include possession, use, or depictions of firearms, ammunition, shootings, or targets in association with infliction of physical harm, destruction, or death in a social media post, journal, class note, or other media associated with the student. It may also include a warning by a parent, student, or other individual.

Additionally, anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator.

**Surveillance Systems**

In consultation with the district's school site council, safety planning committee, other relevant stakeholders, and staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded.

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous and targeted locations around school buildings and grounds. These signs shall state that the facility uses video surveillance equipment for security

purposes and that the equipment may or may not be actively monitored at any time. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the district's surveillance system, including the locations where surveillance may occur and that the recordings may be used in disciplinary proceedings and/or referred to local law enforcement, as appropriate.

To the extent that any images from the district's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

***Policy Reference Disclaimer:***

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

**State**

24 CCR 1010.2  
 24 CCR 1010.2.8.2  
 CA Constitution Article I, Section 28  
 Ed. Code 17070.10-17079.30  
 Ed. Code 17583  
 Ed. Code 32020  
 Ed. Code 32211  
 Ed. Code 32280-32289.5  
 Ed. Code 35160  
 Ed. Code 35160.1  
 Ed. Code 35266  
 Ed. Code 38000-38005  
 Ed. Code 49050-49051  
 Ed. Code 49060-49079  
 Ed. Code 49390-49395  
 Gov. Code 11549.3  
 Pen. Code 469  
  
 Pen. Code 626-626.11  
 Federal  
 6 USC 665k  
  
 20 USC 1232g  
 34 CFR 99.3  
 US DOE Publication

**Description**

Door operations  
 Lockable doors from the inside  
 Right to Safe Schools  
 Leroy F. Greene School Facilities Act  
 Classroom security locks; modernization projects  
 School gates; entrances for emergency vehicles  
 Threatened disruption or interference with classes  
 School safety plans  
 Authority of governing boards  
 Broad authority of school districts  
 Reporting of cyber attacks  
 Security departments  
 Searches by school employees  
 Student records  
 Homicide threats  
 Independent security assessment  
 Unauthorized making, duplicating or possession of key to public building  
 Weapons on school grounds and other school crimes  
 Description  
 Federal Clearinghouse on School Safety Evidence-Based Practices  
 Family Educational Rights and Privacy Act (FERPA) of 1974  
 Definition of education records  
 FAQs on Photos and Videos under FERPA

**Management Resources**

Attorney General Opinion  
 Attorney General Opinion  
 Court Decision  
  
 Court Decision  
 California Department of Education  
 Publication  
 National Institute of Justice Publication

**Description**

75 Ops.Cal.Atty.Gen. 155 (1992)  
 83 Ops.Cal.Atty.Gen. 257 (2000)  
 Brannum v. Overton County School Board (2008) 516 F. 3d 489  
 New Jersey v. T.L.O. (1985) 469 U.S. 325  
 Safe Schools: A Planning Guide for Action Workbook, 2002  
  
 The Appropriate and Effective Use of Security Technologies in U.S. Schools: A Guide for Schools and Law Enforcement Agencies, 1999

Website	CSBA District and County Office of Education Legal Services
Website	U.S. Department of Education, Protecting Student Privacy
Website	U.S. Department of Homeland Security, Fusion Centers ( <a href="https://www.dhs.gov/fusion-centers">https://www.dhs.gov/fusion-centers</a> )
Website	National Institute of Justice
Website	National School Safety Center
Website	California Department of Education, Safe Schools
Website	California Military Department ( <a href="https://calguard.ca.gov/">https://calguard.ca.gov/</a> )
Website	California State Threat Assessment System ( <a href="https://calstas.org/">https://calstas.org/</a> )
Website	CSBA

### **Cross References**

<u>Code</u>	<u>Description</u>
0450	Comprehensive Safety Plan
1250	Visitors/Outsiders
1330.1	Joint Use Agreements
3000	Concepts And Roles
3440	Inventories
3515.2	Disruptions
3515.3	District Police/Security Department
3515.31	School Resource Officers
3515.4	Recovery For Property Loss Or Damage
3515.5	Sex Offender Notification
3515.7	Firearms On School Grounds
3516	Emergencies And Disaster Preparedness Plan
3516.2	Bomb Threats
3530	Risk Management/Insurance
4112.6	Personnel Files
4119.1	Civil And Legal Rights
4131	Staff Development
4158	Employee Security
4212.6	Personnel Files
4219.1	Civil And Legal Rights
4231	Staff Development
4258	Employee Security
4312.6	Personnel Files
4319.1	Civil And Legal Rights
4331	Staff Development
4358	Employee Security
5112.5	Open/Closed Campus
5116.2	Involuntary Student Transfers
5125	Student Records
5125	Student Records
5125.1	Release Of Directory Information
5125.1-E (1)	Release Of Directory Information
5131.1	Bus Conduct
5131.2	Bullying
5131.5	Vandalism And Graffiti
5131.7	Weapons And Dangerous Instruments
5137	Positive School Climate
5138	Conflict Resolution/Peer Mediation
5141.52	Suicide Prevention
5141.52	Suicide Prevention
5142	Safety
5144	Discipline
5144.1	Suspension And Expulsion/Due Process
5145.12	Search And Seizure

**CAMPUS SECURITY**

The Superintendent or designee shall develop a campus security plan which contributes to a positive school climate, fosters social and emotional learning and student well-being, and includes strategies to:

1. Secure the campus perimeter and school facilities in order to prevent criminal activity

These strategies include a risk management analysis of each campus' security system, lighting system, and fencing. Procedures to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping shall also be considered. In addition, parking lot design may be studied, including methods to discourage through traffic.

2. Secure buildings and interior spaces from outsiders and discourage trespassing

These strategies may include installing locks, requiring visitor registration, providing staff and student identification tags, and patrolling places used for congregating and loitering.

3. Secure the district's network infrastructure and web applications from cyberattacks

These strategies may include performing an independent security assessment of the district's network infrastructure and selected web applications.

4. Discourage vandalism and graffiti

These strategies may include plans to immediately cover graffiti and implement campus beautification projects

5. Control access to keys and other school inventory

6. Detect and intervene with school crime

These strategies may include creating a school watch program, increasing adult presence and supervision, establishing an anonymous crime reporting system, monitoring suspicious and/or threatening digital media content, analyzing school crime incidents, and collaborating with local law enforcement agencies, including providing for law enforcement presence.

Additionally, all staff shall be made aware of their responsibilities regarding the immediate reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats.

All staff shall receive training in building and grounds security procedures and emergency response.

## **Locks**

All state-funded new construction and modernization projects shall include locks that allow doors to classrooms and any room with an occupancy of five or more persons to be locked from the inside. Student restrooms and doors that lock from the outside at all times are not required to have locks that can be locked from the inside. (Education Code 17075.50, 17583; 24 CCR 1010.2, 1010.2.8.2)

## **Keys**

The principal or designee shall be responsible for all keys used in a school. Keys shall be issued only to authorized employees who regularly need a key in order to carry out job responsibilities.

The principal or designee shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens.

Keys shall never be loaned to students, parents/guardians, or volunteers, nor shall the master key ever be loaned.

Any person issued a key shall be responsible for its safekeeping. The duplication of school keys is prohibited. If a key is lost, the person responsible shall immediately report the loss to the principal or designee and shall pay for a replacement key.



# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 4112.2: Certification

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

Adoption: Regulation updated to expand the section on "Basic Skills Proficiency" to include a list of the ways a person may demonstrate basic skills proficiency, and reflect NEW LAW (AB 130, 2021) which exempts a person from the basic skills proficiency test requirement by earning at least a letter grade of B in qualifying coursework and, in conjunction with NEW LAW (AB 167, 2021), exempts a person from the basic skills proficiency test requirement if it is determined that a person has demonstrated proficiency through a combination of coursework, passage of a component(s) of the basic skills proficiency test, and other specified exams. Section also updated to reflect NEW LAW (AB 320, 2021) which impacts what is "qualifying coursework" by defining a "regionally accredited institution" to include an institution of higher education that held preaccreditation status at the time the degree of an applicant for a credential was conferred if the institution achieved full accreditation status within five years of earning preaccreditation status, in addition to an institution of higher education that has already been designated as regionally accredited at the time the degree of an applicant for a credential was conferred. Additionally, regulation updated to provide more detail for when an out-of-state prepared teacher is not required to meet the basic skills requirement within one year of being issued a California preliminary credential by the California Commission on Teacher Credentialing.

**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.](#)
-


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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
Lisa DeRosier, Executive Assistant

**Approved for Submission to the Governing Board:**

  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member:** 

**CERTIFICATION**

**Verification of Credentials**

The Governing Board recognizes that the district's ability to provide a high-quality educational program is dependent upon the employment of certificated staff who are adequately prepared and have demonstrated proficiency in basic skills and in the subject matter to be taught. The Superintendent or designee shall ensure that persons employed in positions requiring certification qualifications possess the appropriate credential or permit, or other Commission on Teacher Credentialing (CTC) and fulfill any additional state, federal, or district requirements for such positions.

The Superintendent or designee shall provide assistance and support to teachers holding preliminary credentials to enable them meet the qualifications required for the clear credential.

**Priorities for Hiring Based on Unavailability of Credentialed Teacher**

The Superintendent or designee shall make reasonable efforts to recruit a fully prepared teacher who is authorized in the subject or setting for each assignment or, when necessary, a fully prepared teacher serving on a local assignment option. Whenever a teacher with a clear or preliminary credential is not available, the Superintendent or designee shall make reasonable efforts to recruit an individual for the assignment in the following order: (Education Code 44225.7)

A candidate who enrolls in an approved intern program in the region of the district and possesses an intern credential

A candidate who is scheduled to complete preliminary credential requirements within six months and who is granted a provisional internship permit (PIP) or short-term staff permit issued by CTC

The Board shall approve, as an action item at an open Board meeting, a notice of intent to employ a PIP applicant for a specific position. (5 CCR 80021.1)

An individual who has been granted a credential waiver by CTC

Prior to requesting that CTC issue an emergency permit or a limited assignment permit, the Board shall annually approve a Declaration of Need for Fully Qualified Educators. The Declaration of Need shall be approved by the Board as an action item at a regularly scheduled open Board meeting, with the entire Declaration of Need being included in the Board agenda. (Education Code 44225, 44225.7; 5 CCR 80023.2, 80026, 80027, 80027.1)

The Declaration of Need shall certify that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) and that the district has made reasonable efforts to recruit individuals who meet the qualifications specified in items #1-2 above. The Declaration of Need shall also indicate the number and type of emergency permits that the district estimates it will need during the valid period of the

Declaration of Need, based on the previous year's actual needs and projections of enrollment. Whenever the actual number of permits needed exceeds the estimate, the Board shall revise and resubmit the Declaration of Need.

Whenever it is necessary to employ noncredentialed teachers to fill a position requiring certification qualifications, the Superintendent or designee shall provide support and guidance in accordance with law to ensure the quality of the instructional program.

### **Parental Notifications**

At the beginning of each school year, the Superintendent or designee shall notify the parents/guardians of each student attending a school receiving Title I funds that they may request information regarding the professional qualifications of their child's classroom teacher including, but not limited to, whether the teacher: (20 USC 6312)

1. Has met state qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction
2. Is teaching under emergency or other provisional status through which state qualification or licensing criteria have been waived
3. Is teaching in the field of discipline of the teacher's certification

In addition, the Superintendent or designee shall notify parents/guardians in a timely manner whenever their child has been assigned, or has been taught for four or more consecutive weeks by a teacher who does not meet applicable state certification or licensure requirements at the grade level and subject area to which the teacher has been assigned. (20 USD 6312)

#### **Policy Reference Disclaimer:**

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

#### **State**

5 CCR 80001-80674.6  
Ed. Code 32340-32341  
Ed. Code 35186  
Ed. Code 44066  
Ed. Code 44200-44418  
Ed. Code 44250-44277  
Ed. Code 44300-44302  
Ed. Code 44325-44328  
Ed. Code 44330-44355  
Ed. Code 44420-44440  
Ed. Code 44450-44468  
Ed. Code 44830-44929

Ed. Code 56060-56063  
Ed. Code 8295-8305

#### **Federal**

20 USC 6312

34 CFR 200.61

#### **Description**

Commission on Teacher Credentialing  
Unlawful issuance of a credential  
Complaints regarding teacher vacancy or misassignment  
Limitations on certification requirements  
Teacher credentialing  
Credentials and assignment of teachers  
Emergency permit  
District interns  
Certificates and credentials  
Revocation and suspension of credentials  
University internship program  
Employment of certificated persons; requirement of proficiency in basic skills  
Substitute teachers in special education  
Child development program personnel qualifications  
Description  
Title I local educational agency plans; notifications regarding teacher qualifications  
Parent notification regarding teacher qualifications

**Management Resources**

*Commission on Teacher Credentialing Publication*  
*Commission on Teacher Credentialing Publication*  
*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Commission on Teacher Credentialing Publication*

*Court Decision*

*Nat'l Board for Prof. Teaching Stds. Publication*

*Nat'l Board for Prof. Teaching Stds. Publication*

*Website*

*Website*

*Website*

*Website*

*Website*

*Website*

*Website*

**Cross References**

**Code**

0460

0460

1312.4

1312.4-E(1)

1312.4-E(2)

3580

3580

4111

**Description**

*Waiver Requests Guidebook, 2015*

*Credential Information Guide*

*Assembly Bill 320: Regional Accreditation for Coursework and Degrees Used for Certification Purposes, Credential Information Alert 22-02, March 1, 2022*

*Proposed Amendments and Additions to Title 5 of the California Code of Regulations Pertaining to Subject Matter Competence, Coded Correspondence 21-06, September 20, 2021*

*Hiring Hierarchy in Education Code 44225.7, Coded Correspondence 13-01, January 30, 2013*

*Approved Addition and Amendments to Title 5 of the California Code of Regulations Pertaining to Teaching Permit for Statutory Leave (TPSL), Coded Correspondence 16-10, Aug 23, 2016*

*California Standards for the Teaching Profession, 2009*

*CL-667 Basic Skills Requirement*

*CL-856 Provisional Internship Permit*

*CL-858 Short-Term Staff Permit*

*Subject Matter Authorization Guideline Book, December 2019*

*Supplementary Authorization Guideline Book, December 2019*

*The Administrator's Assignment Manual, 2021*

*Association of Mexican-American Educators et al. v. State of California and the Commission on Teacher Credentialing, (1993) 836 F.Supp. 1534*

*Using Federal Funds for National Board Activities: An Action-Planning Guide*

*Considerations for Using Federal Funds to Support National Board Certification*

*California Department of Education, CA NBPTS Certification Incentive Program 2021-26*

*(<https://www.cde.ca.gov/pd/ps/nbptsprogram.asp>)*

*National Board Resource Center*

*National Board for Professional Teaching Standards*

*Commission on Teacher Credentialing*

*Commission on Teacher Credentialing, Credential Information Guide (for employers' use only)*

*CSBA*

*U.S. Department of Education*

**Description**

*Local Control And Accountability Plan*

*Local Control And Accountability Plan*

*Williams Uniform Complaint Procedures*

*Williams Uniform Complaint Procedures*

*Williams Uniform Complaint Procedures*

*District Records*

*District Records*

*Recruitment And Selection*

4112	<i>Appointment And Conditions Of Employment</i>
4112.21	<i>Interns</i>
4112.21	<i>Interns</i>
4112.22	<i>Staff Teaching English Learners</i>
4112.5	<i>Criminal Record Check</i>
4112.5-E (1)	<i>Criminal Record Check</i>
4112.6	<i>Personnel Files</i>
4113	<i>Assignment</i>
4113	<i>Assignment</i>
4114	<i>Transfers</i>
4117.14	<i>Postretirement Employment</i>
4117.3	<i>Personnel Reduction</i>
4119.21	<i>Professional Standards</i>
4119.21-E (1)	<i>Professional Standards</i>
4121	<i>Temporary/Substitute Personnel</i>
4121	<i>Temporary/Substitute Personnel</i>
4131	<i>Staff Development</i>
4131.1	<del><i>Teacher Support And Guidance</i></del>
4131.1	<i>Teacher Support And Guidance</i>
4161.1	<i>Personal Illness/Injury Leave</i>
4161.11	<i>Industrial Accident/Illness Leave</i>
4161.3	<i>Professional Leaves</i>
4161.8	<i>Family Care And Medical Leave</i>
4211	<i>Recruitment And Selection</i>
4212.5	<i>Criminal Record Check</i>
4212.5-E (1)	<i>Criminal Record Check</i>
4212.6	<i>Personnel Files</i>
4219.21	<i>Professional Standards</i>
4219.21-E (1)	<i>Professional Standards</i>
4222	<i>Teacher Aides/Paraprofessionals</i>
4222	<i>Teacher Aides/Paraprofessionals</i>
4261.11	<i>Industrial Accident/Illness Leave</i>
4261.8	<i>Family Care And Medical Leave</i>
4311	<i>Recruitment And Selection</i>
4312.5	<i>Criminal Record Check</i>
4312.5-E (1)	<i>Criminal Record Check</i>
4312.6	<i>Personnel Files</i>
4317.14	<i>Postretirement Employment</i>
4319.21	<i>Professional Standards</i>
4319.21-E (1)	<i>Professional Standards</i>
4361.1	<i>Personal Illness/Injury Leave</i>
4361.11	<i>Industrial Accident/Illness Leave</i>
4361.8	<i>Family Care And Medical Leave</i>
5145.6	<i>Parental Notifications</i>
5145.6-E (1)	<i>Parental Notifications</i>
5148	<i>Child Care And Development</i>
5148	<i>Child Care And Development</i>
6142.7	<i>Physical Education And Activity</i>
6142.7	<i>Physical Education And Activity</i>
6146.1	<i>High School Graduation Requirements</i>
6146.1	<i>High School Graduation Requirements</i>
6146.2	<i>Certificate Of Proficiency/High School Equivalency</i>
6146.2	<i>Certificate Of Proficiency/High School Equivalency</i>
6146.2-E (1)	<i>Certificate Of Proficiency/High School Equivalency</i>
6158	<i>Independent Study</i>
6158	<i>Independent Study</i>

6162.51	<i>State Academic Achievement Tests</i>
6162.51	<i>State Academic Achievement Tests</i>
6163.1	<i>Library Media Centers</i>
6164.2	<i>Guidance/Counseling Services</i>
6170.1	<i>Transitional Kindergarten</i>
6172	<i>Gifted And Talented Student Program</i>
6172	<i>Gifted And Talented Student Program</i>
6178	<i>Career Technical Education</i>
6178	<i>Career Technical Education</i>
6178.1	<i>Work-Based Learning</i>
6178.1	<i>Work-Based Learning</i>
6183	<i>Home And Hospital Instruction</i>
6200	<i>Adult Education</i>
6200	<i>Adult Education</i>

Policy 4112.2  
adopted: September 17, 2012  
revised: May 11, 2023

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

**CERTIFICATION**

**Verification of Credentials**

The Superintendent or designee shall verify that each employee in a position requiring certification qualifications possesses a valid credential or permit issued by the Commission on Teacher Credentialing (CTC). Such verification shall occur not later than 60 days after the commencement of employment or the renewal of a credential. (Education Code 44857)

The Superintendent or designee shall verify that any person who is employed by the district while CTC is processing the application for certification possesses a temporary certificate based on a demonstration of basic skills and completion of a criminal background check. (Education Code 44332, 44332.5, 44332.6)

The Superintendent or designee shall maintain records of the appropriate certification of all employees serving in certificated positions.

**Basic Skills Proficiency**

The district shall not initially hire a person in a position requiring certification, on a permanent, temporary, or substitute basis, unless that person has demonstrated basic skills proficiency in reading, writing, and mathematics or is specifically exempted from the requirement by law. (Education Code 44252, 44252.6, 44830)

A person may demonstrate basic skills proficiency in reading, writing, and mathematics by:

1. Passage of the California Basic Educational Skills Test (CBEST) (Education Code 44252.5)
2. Passage of the California Subject Examinations for Teachers plus Writing Skills Examination
3. Passage of the California State University (CSU) Early Assessment Program or the CSU Placement Examinations (Education Code 44252)
4. Achieving a qualifying score on the Scholastic Aptitude Test or the American College Test (Education Code 44252)
5. Achieving a qualifying score on College Board Advanced Placement Examinations
6. Passage of a basic skills examination from another state
7. Qualifying coursework (Education Code 44252)
8. Qualifying coursework and exams (Education Code 44252)

The district may hire a certificated employee who has not taken a test of basic skills proficiency if the employee has not yet been afforded the opportunity to take the test, provided that the employee takes the test at the earliest opportunity. The employee may remain employed by the district pending the receipt of the test results. (Education Code 44830)

An out-of-state prepared teacher shall meet the basic skills requirement within one year of being issued a California preliminary credential by CTC unless the teacher has completed a basic skills proficiency test in another state, passed a basic skills proficiency test developed and administered by the district, by cooperating districts or by the county office of education



(COE), or is otherwise exempted by law. The district shall develop a basic skills proficiency test which shall be at least equivalent to the district test required for high school graduation, for purposes of assessing out-of-state prepared teachers pending completion of the basic skills requirement. (Education Code 44252, 44274.2; 5 CCR 80071.4, 80413.3)

Any person holding or applying for a "designated subjects special subjects" credential which does not require possession of a bachelor's degree shall pass a district proficiency test in lieu of meeting the state basic skills proficiency requirement. (Education Code 44252, 44830)

The district may charge a fee to cover the costs of developing, administering, and grading the district proficiency test. (Education Code 44252, 44830)

### **Short-Term Staff Permit**

The district may request that CTC issue a short-term staff permit (STSP) to qualified applicant whenever there is a need to immediately fill a classroom based on unforeseen circumstances, including, but not limited to: (5 CCR 80021)

1. Enrollment adjustments requiring the addition of another teacher
2. Inability of the teacher of record to finish the school year due to approved leave or illness
3. The applicant's need for additional time to complete preservice requirements for enrollment into an approved internship program
4. Inability of the applicant to enroll in an approved internship program due to timelines or lack of space in the program
5. Unavailability of a third-year extension of an internship program or the applicant's withdrawal from an internship program

The Superintendent or designee shall ensure that the applicant possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021 for the multiple subject, single subject, or education specialist STSP as appropriate. (5 CCR 80021)

When requesting issuance of an STSP, the district shall submit to the CTC: (5 CCR 80021)

1. Verification that the District has conducted a local recruitment for the permit being requested
2. Verification that the District has provided the permit holder with orientation to the curriculum and to instruction and classroom management techniques and has assigned a mentor teacher for the term of the permit
3. Written justification for the permit signed by the Superintendent or designee

The holder of an STSP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. (5 CCR 80021)

### **Provisional Internship Permit**

Before requesting that CTC issue a provisional internship permit (PIP), the District shall conduct a diligent search for a suitable credentialed teacher or intern, including, but not limited to, distributing job announcements, contacting college and university placement centers, and advertising in print or electronic media. (5 CCR 80021.1, 80026.5)

Whenever a suitable credentialed teacher cannot be found after a diligent search, the Superintendent or designee may request that the CTC issue a PIP to an applicant who possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021.1 for the multiple subject, single subject, or education specialist PIP as appropriate. (5 CCR 80021.1)

When submitting the request for a PIP, the district shall provide verification of all of the following: (5 CCR 80021.1, 80026.5)

1. A diligent search has been conducted for a suitable credentialed teacher or suitable qualified intern as evidenced by documentation of the search.
2. Orientation, guidance, and assistance shall be provided to the permit holder as specified in 5 CCR 80026.5.

The orientation shall include, but not be limited to, an overview of the curriculum the permit holder is expected to teach and effective instruction and classroom management techniques at the permit holder's assigned level. The permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district employee or a certificated retiree from a California district or COE and who has completed at least three years of full-time classroom teaching experience.

3. The district shall assist the permit holder in developing a personalized plan through a district-selected assessment that would lead to subject-matter competence related to the permit.
4. The district shall assist the permit holder to seek and enroll in subject-matter training, such as workshops or seminars and site-based courses, along with training in test-taking strategies, and shall assist the permit holder in meeting the credential subject-matter competence requirement related to the permit.
5. A notice of intent to employ the applicant in the identified position has been made public.

The district shall submit a copy of the agenda item presented at an open Governing Board meeting which shall state the name of the applicant, the assignment in which the applicant will be employed including the name of the school, subject(s), and grade(s)

that the applicant will be teaching, and that the applicant will be employed on the basis of a PIP. The district also shall submit a signed statement from the Superintendent or designee that the agenda item was acted upon favorably.

6. The candidate has been apprised of steps to earn a credential and enroll in an internship program.

The holder of a PIP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. (5 CCR 80021.1)

### **Teaching Permit for Statutory Leave**

Whenever there is an anticipated need for the district to temporarily fill the teaching assignment of a teacher of record who will be on sick leave, differential sick leave, industrial accident or illness leave, pregnancy disability leave, or family care and medical leave under the federal Family and Medical Leave Act or California Family Rights Act, the Superintendent or designee may request that CTC issue a Teaching Permit for Statutory Leave (TPSL) to a qualified individual who will be serving as the interim teacher of record. Prior to submitting an application to CTC, the district shall provide the applicant with 45 hours of preparation in the content areas listed in 5 CCR 80022. (5 CCR 80022)

A request for the TPSL shall only be submitted if the district has made reasonable efforts to hire a substitute with a full teaching credential that matches the setting and/or subject for the statutory leave position and no such candidate is available. (5 CCR 80022)

The district shall verify to CTC that it will provide the interim teacher: (5 CCR 80022)

1. An orientation to the assignment before or during the first month of service in the statutory leave assignment
2. An average of two hours of mentoring, support, and/or coaching per week through a system of support coordinated and/or provided by a mentor who possesses a valid life or clear credential that would also authorize service in the statutory leave assignment
3. Lesson plans for the first four weeks of the assignment as well as continued assistance in the development of curriculum, lesson planning, and individualized education programs

The holder of the TPSL may serve as the interim teacher of record for up to the full length of the leave(s) during the school year. (5 CCR 80022)

The Superintendent or designee shall maintain documentation on the assignment in accordance with 5 CCR 80022 and shall annually report data on the use of the TPSL to the County Superintendent of Schools for assignment monitoring pursuant to Education Code 44258.9. (5 CCR 80022)

The Superintendent or designee may annually request renewal of the TPSL, provided that no substitute with a full teaching credential is available for the assignment. The application for

each reissuance shall include verification that the interim teacher has completed an additional 45 hours of preparation and the district is continuing to provide mentoring in accordance with items #2-3 above. (5 CCR 80022)

### **Long-Term Emergency Permits**

As necessary, the Superintendent or designee may request that he CTC issue an emergency resource specialist permit, emergency teacher librarian services permit, emergency cross cultural language and academic development (CLAD) permit, or emergency bilingual authorization permit. (5 CCR 80024.3.1, 80024.6, 80024.7, 80024.8)

The Superintendent or designee shall provide any first-time recipient of an emergency teaching permit with an orientation which, to the extent reasonably feasible, shall occur before beginning a teaching assignment. The Superintendent or designee may vary the nature, content, and duration of the orientation to match the amount of training and experience previously completed by the emergency permit teacher. The orientation shall include, but not be limited to, the curriculum the teacher is expected to teach and effective techniques of classroom instruction and classroom management at the assigned grade-level span. The emergency permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district employee or a certificated retiree from a California district or COE and who has completed at least three years of full-time classroom teaching experience. (5 CCR 80026.5)

### **Substitute Teaching Permits**

The district may employ a person whose credential or permit authorizes substitute teaching services, provided that:

1. A person holding an emergency 30-day substitute permit, STSP, PIP, TPSL, or any valid teaching or services credential that requires at least a bachelor's degree and completion of the CBEST, shall not serve as a substitute for more than 30 days for any one teacher during the school year **or** as a substitute in a special education classroom for more than 20 days for any one teacher during the school year. (5 CCR 80025, 80025.3, 80025.4)
2. A person with an emergency career substitute teaching permit shall not serve as a substitute for more than 60 days for any one teacher during the school year. (5 CCR 80025.1)
3. A person with an emergency substitute teaching permit for prospective teachers shall not serve as a substitute for more than 30 days for any one teacher during the school year and not more than 90 days total during the school year. (5 CCR 80025.2)
4. A person with an emergency designated subjects 30-day substitute teaching permit for career technical education shall teach only in a program of technical, trade, or vocational education and not serve as a substitute for more than 30 days for any one teacher during the school year. (5 CCR 80025.5)

Before employing a person with an emergency substitute permit pursuant to item #1 or 4 above, the Superintendent or designee shall prepare and keep on file a signed Statement of Need for the school year. The Statement of Need shall describe the situation or circumstances that necessitate the use of a 30-day substitute permit holder and state either that a credentialed person is not available or that the available credentialed person does not meet the district's specified employment criteria. (5 CCR 80025, 80025.5)

Regulation 4112.2  
approved: September 17, 2012  
revised: May 11, 2023

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 5142: Safety

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

Adoption: Policy updated to reflect NEW LAW (P.L. 117-159) which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online practices and recommendations to improve schoolsafety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content.

Administrative Regulation 5142 - Safety Regulation updated to reflect NEW LAW (SB 906, 2022) which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, and add language regarding staff responsibilities and training to align with requirement to report potential homicidal acts. Regulation also updated to add language that anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator, reflect NEW LAW (AB 2028, 2022) which authorizes the Board of an elementary, intermediate, junior high, or high school to assist local law enforcement, nonprofit associations or organizations such as the Girls Scouts, Boys Scouts, and parent-teacher associations, and public agencies that provide safety instruction related to using electric, motorized, or nonmotorized bicycles and scooters, to provide such safety instruction to district students, and NEW LAW (AB 1946, 2022) which requires the Department of the California Highway Patrol to develop, and post on its web site, by September 1, 2023, statewide safety and training programs based on evidencebased practices for users of electric bicycles, including general riding safety, emergency maneuver skills, rules of the road, and laws pertaining to electric bicycles.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

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**Recommended Action:**

- Informational
- Discussion
- Approval
- Adoption

- Denial
- Ratification
- Review Click here to enter text.
- Explanation: Click here to enter text.

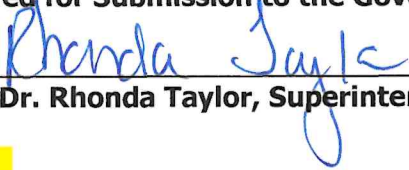
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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member:** 

**SAFETY**

The Governing Board recognizes the importance of providing a safe school environment that is conducive to learning and promotes student safety and well-being. Appropriate measures shall be implemented to minimize the risk of harm to students, including, but not limited to, protocols for maintaining safe conditions on school grounds, promoting safe use of school facilities and equipment, and guiding student participation in educational programs, and school-sponsored activities.

Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

School staff shall be responsible for the proper supervision of students at all times when students are subject to district rules, including, but not limited to, during school hours, school-sponsored activities, before and after-school programs, morning drop-off and afternoon pick-up, and while students are using district-provided transportation.

The Superintendent or designee shall ensure that students receive appropriate instruction on topics related to safety and emergency procedures, as well as injury and disease prevention.

**Crossing Guards/Student Safety Patrol**

To assist students in safely crossing streets adjacent to or near school sites, the Board may establish a student safety patrol at any district school. The Superintendent or designee shall periodically examine traffic patterns within school attendance areas in order to identify locations where crossing assistance may be needed.

**Student Identification Cards and Safety Information**

Student identification cards of students in grades 7-12 shall have printed on them safety information, including the following: (Education Code 215.5, 217)

1. The National Suicide Prevention Lifeline telephone number and, at the district's discretion, the Crisis Text Line and/or a local suicide prevention hotline telephone number
2. The National Domestic Violence Hotline



**Policy Reference Disclaimer:**

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

**State**

5 CCR 14030

5 CCR 14103

5 CCR 202

5 CCR 5531

5 CCR 5552

5 CCR 5570

5 CCR 570-576

Ed. Code 17280-17317

Ed. Code 17365-17374

Ed. Code 215.5

Ed. Code 32001

Ed. Code 32020

Ed. Code 32030-32034

Ed. Code 32040

Ed. Code 32225-32226

Ed. Code 32240-32245

Ed. Code 32250-32254

Ed. Code 32280-32289.5

Ed. Code 35179.6

Ed. Code 38134

Ed. Code 44807

Ed. Code 44808

Ed. Code 44808.5

Ed. Code 45450-45451

Ed. Code 48900

Ed. Code 49300-49307

Ed. Code 49330-49335

Ed. Code 49341

Ed. Code 49390-49395

Ed. Code 51202

Ed. Code 51860

Ed. Code 8482-8484.665

Gov. Code 810-996.6

H&S Code 115725-115735

H&S Code 115775-115800

H&S Code 116046

Pen. Code 245.6

Pub. Res. Code 5411

Streets and Highways Code 894

Veh. Code 21100

Veh. Code 21212

Veh. Code 42200

Veh. Code 42201

Vehicle Code 21201

**Description**

*Preliminary procedure,; planning and approval of school facilities*

*Authority of the driver*

*Exclusion of students with a contagious disease*

*Supervision of extracurricular activities of students*

*Playground supervision*

*When school shall be open and teachers present*

*School safety patrols*

*Field Act; approval of plans and supervision of construction*

*Field Act; fitness for occupancy; liability of board members*

*Student identification cards; safety information*

*Fire alarms and drills*

*School gates; entrances for emergency vehicles*

*Eye safety*

*Duty to equip school with first aid kit*

*Communications devices in classrooms*

*Lead-Safe Schools Protection Act*

*CDE School Safety and Security Resource Unit*

*School safety plans*

*School-sponsored on-campus event in or around swimming pool*

*Use of school property*

*Teachers' duty concerning conduct of students*

*Exemption from liability when students are not on school property*

*Permission for high school students to leave school grounds; notice*

*Crossing guards*

*Grounds for suspension or expulsion*

*School safety patrols*

*Injurious objects*

*Hazardous materials in school science laboratories*

*Homicide threats*

*Instruction in personal and public health and safety*

*Time and facilities for bicycle and scooter safety instruction*

*After School Education and Safety Program*

*California Tort Claims Act*

*Playground safety*

*Wooden playground equipment*

*Issuance of best practices guidelines for K-12 pool safety*

*Hazing*

*Purchase of playground equipment usable by persons with disabilities*

*Statewide safety and training programs; electric bicycles*

*Rules and regulations; crossing guards*

*Use of helmets*

*Fines and forfeitures; disposition by cities*

*Fines and forfeitures; disposition by counties*

*Rules for operation of bicycle on roadway*

**Federal**

6 USC 665k

**Description**

Federal Clearinghouse on School Safety Evidence- Based Practices

**Management Resources**

American Society for Testing and Materials Publication

**Description**

ASTM F1 1487-21, Standard Consumer Safety Performance Specification for Playground Equipment for Public Use, 2017

California Department of Education Publication

Science Safety Handbook for California Public Schools, 2014

Court Decision

Knight v. Jewett, (1992) 3 Cal.4th 296, 313

Court Decision

Lane v. City of Sacramento, (2010) 183 Cal. App. 4th. 1337

Court Decision

J.H. v. Los Angeles Unified School District, (2010) 183 Cal.App.4th 123

Court Decision

Kahn v. East Side Union High School District, (2003) 31 Cal.4th 990

Court Decision

Dailey v. Los Angeles Unified School District, (1970) 2 Cal 3d 741

Court Decision

Hoyem v. Manhattan Beach City School District, (1978) 22 Cal. 3d 508

Court Decision

Wiener v. Southcoast Childcare Centers, (2004) 32 Cal.4th 1138

U.S. Consumer Product Safety Comm Publication

Public Playground Safety Handbook, 2010

Website

CSBA District and County Office of Education Legal Services

Website

National Recreation and Park Association, Certified Playground Safety Inspector Certification

Website

U.S. Department of Education, Safe Schools

Website

American Society for Testing and Materials

Website

U.S. Consumer Product Safety Commission

Website

U.S. Department of Homeland Security, Fusion Centers (<https://www.dhs.gov/fusion-centers>)

Website

U.S. Environmental Protection Agency

Website

California Department of Education, Safe Schools

Website

California Department of Public Health

Website

California State Threat Assessment System (<https://calstas.org/>)

Website

Centers for Disease Control and Prevention

Website

CSBA

**Cross References**

**Code**

0450

**Description**

Comprehensive Safety Plan

1250

Visitors/Outsiders

1330.1

Joint Use Agreements

3260

Fees And Charges

3452

Student Activity Funds

3512

Equipment

3512-E(1)

Equipment

3514

Environmental Safety

3514.1

Hazardous Substances

3515

Campus Security

3515.21

Unmanned Aircraft Systems (Drones)

3515.5

Sex Offender Notification

3516

Emergencies And Disaster Preparedness Plan

3516.5

Emergency Schedules

3530

Risk Management/Insurance

4119.42	<i>Exposure Control Plan For Bloodborne Pathogens</i>
4119.42-E(1)	<i>Exposure Control Plan For Bloodborne Pathogens</i>
4219.42	<i>Exposure Control Plan for Bloodborne Pathogens</i>
4219.42-E(1)	<i>Exposure Control Plan for Bloodborne Pathogens</i>
4319.42	<i>Exposure Control Plan for Bloodborne Pathogens</i>
4319.42-E(1)	<i>Exposure Control Plan for Bloodborne Pathogens</i>
5020	<i>Parent Rights And Responsibilities</i>
5021	<i>Noncustodial Parents</i>
5131	<i>Conduct</i>
5131.1	<i>Bus Conduct</i>
5131.4	<i>Student Disturbances</i>
5137	<i>Positive School Climate</i>
5138	<i>Conflict Resolution/Peer Mediation</i>
5141	<i>Health Care And Emergencies</i>
5141.22	<i>Infectious Diseases</i>
5141.23	<i>Asthma Management</i>
5141.4	<i>Child Abuse Prevention And Reporting</i>
5141.52	<i>Suicide Prevention</i>
5141.7	<i>Sun Safety</i>
5142.1	<i>Identification And Reporting Of Missing Children</i>
5142.2	<i>Safe Routes To School Program</i>
5143	<i>Insurance</i>
5144	<i>Discipline</i>
5144.1	<i>Suspension And Expulsion/Due Process</i>
5145.11	<i>Questioning And Apprehension By Law Enforcement</i>
5145.13	<i>Response To Immigration Enforcement</i>
6142.8	<i>Comprehensive Health Education</i>
6142.93	<i>Science Instruction</i>
6145.2	<i>Athletic Competition</i>
6153	<i>School-Sponsored Trips</i>
6163.2	<i>Animals At School</i>
7110	<i>Facilities Master Plan</i>

**SAFETY**

At each school, the principal or designee shall establish emergency procedures, rules for student conduct, and rules for the safe and appropriate use of school facilities, equipment, and materials, consistent with law, Board policy, and administrative regulation. The rules shall be communicated to students, distributed to parents/legal guardians, and readily available at the school at all times.

**Release of Students**

Students shall be released during the school day only to the custody of an adult who is one of the following:

1. The student's custodial parent/legal guardian-
2. An adult authorized on the student's emergency card as ~~someone~~ **an individual** to whom the student may be released when the custodial parent/guardian cannot be reached, provided the principal or designee verifies the adult's identity-
3. An authorized law enforcement officer acting in accordance with law-
4. An adult taking the student to emergency medical care at the request of the principal or designee

**Supervision of Students**

Every teacher shall hold students to a strict account for their conduct on the way to and from school, on the playgrounds, and during recess. (Education Code 44807)

The principal or designee shall require all individuals supervising students to remain alert for unauthorized persons and dangerous conditions, and promptly report any unusual-incidents to the principal or designee and file a written report as appropriate.

Any certificated or classified employee, or other school official, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, as defined, shall immediately report the threat or perceived threat to law enforcement in accordance with Education Code 49393. (Education Code 49390, 49393)

*Threat or perceived threat* means any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity. This may include possession, use, or depictions of firearms, ammunition, shootings, or targets in association with infliction of physical harm, destruction, or death in a social media post, journal, class note, or other media associated with the student. It may also include a warning by a parent, student, or other individual.

Additionally, anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator.

In arranging for appropriate supervision on playgrounds, the principal or designee shall:

1. Clearly identify supervision zones and require all playground supervisors to remain at a location from which they can observe their entire zone of supervision and be observed by students in the supervision zone
2. Consider the size of the playground area, the number of areas that are obstructed from open view, and the age of the students to determine the ratio of playground supervisors to students

At any school where playground supervision is not otherwise provided, the principal or designee shall provide for certificated employees to supervise the conduct and safety, and direct the play, of students who are on school grounds before and after school and during recess and other intermissions. (5 CCR 5552)

The Superintendent or designee shall ensure that teachers, teacher aides, playground supervisors, yard aides, and volunteers who supervise students receive training in safety practices and in supervisory techniques that will help prevent problems and resolve conflicts among students. Additionally, all staff and other school officials shall be made aware of their responsibilities regarding the reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats. The training shall be documented and kept on file

### **Student Safety Patrols**

A school safety patrol shall be composed of students of the school selected by the principal or designee and shall be allowed to serve only with written consent of the students and their parents/guardians. Patrol members shall be at least 10 years old and in the fifth grade. (Education Code 49302; 5 CCR 571)

School safety patrols shall be used only at those locations where the nature of traffic will permit their safe operation. The locations where school safety patrols are used should be determined jointly with the local law enforcement agency. (5 CCR 572)

Patrol members shall be under the supervision and control of the principal or other designated staff member and shall receive training in proper procedures, including, but not limited to, the operations specified in 5 CCR 573-574. Whenever on duty, patrol members shall wear the standard uniform required by 5 CCR 576.

### **Playground Safety**

Any new playground or any replacement of equipment or modification of components inside an existing playground shall conform to standards set forth by the American Society for Testing and Materials and the guidelines set forth by the U.S. Consumer Product Safety Commission. (Health and Safety Code 115725)

### **Activities with Safety Risks**

Due to concerns about the risk to student safety, the principal or designee shall not permit the following activities on campus or during school-sponsored events unless the activity is properly supervised, students wear protective gear as appropriate, and each participant has insurance coverage:

1. Trampolining
2. Scuba diving
3. Skateboarding or use of scooters
4. In-line or roller skating or use of skate shoes
5. Sailing, boating, or water skiing
6. Cross-country or downhill skiing
7. Motorcycling
8. Target shooting
9. Horseback riding
10. Rodeo
11. Archery
12. Mountain bicycling
13. Rock climbing
14. Rocketeering
15. Surfing
16. Body Contact Sports
17. Other activities determined by the principal to have a high risk to student safety

As needed, the Superintendent or designee may periodically provide training or instruction to students on the safe use of electric, motorized or nonmotorized bicycles, scooters, skateboards, and roller skates. Any student who rides any such bicycle, scooter, skateboard, or roller skates at school shall wear a properly fitted and fastened bicycle helmet

### **Events In or Around a Swimming Pool**

When any on-campus event that is not part of an interscholastic athletic program is sponsored or hosted by the district and is to be held in or around a swimming pool, at least one adult with a valid certification of cardiopulmonary resuscitation training shall be present throughout the duration of the event. (Education Code 35179.6)

### **Laboratory Safety**

The principal of each school offering laboratory work shall develop procedures for laboratory safety and designate a trained certificated employee to implement and regularly review, update, and implement these procedures.

Students in a laboratory shall be under the supervision of a certificated employee. Students shall be taught laboratory safety, and safety guidelines and procedures shall be posted in science classrooms. Students shall receive continual reminders about general and specific hazards.

Hazardous materials shall be properly used, stored, and disposed of in accordance with law and the district's chemical hygiene plan.

Bloodborne pathogens shall be handled in accordance with the district's exposure control plan.

The district's emergency plan, emergency contact numbers, and first aid supplies shall be readily accessible.

Parents/guardians shall be made aware of the kinds of laboratory activities that will be conducted during the school year.

### **Hearing Protection**

The Superintendent or designee shall monitor students' exposure to excessive noise in classrooms and provide protection as necessary. The Superintendent or designee may also provide hearing conservation education to teach students ways to protect their hearing.

### **Eye Safety Devices**

The Superintendent or designee shall provide schools with eye safety devices for use whenever students, teachers, or visitors are engaged in or observing an activity or using hazardous substances likely to cause injury to the eyes. Eye safety devices may be sold to students for an amount not to exceed their actual cost to the district. (Education Code 32030, 32031, 32033)

### **Protection Against Insect Bites**

To help protect students against insect bites or stings that may spread disease or cause allergic reactions, students shall be allowed to apply insect repellent provided by their parents/guardians, when engaging in outdoor activities. Any application of insect repellent shall occur under the supervision of school personnel, and in accordance with the manufacturer's directions.

Regulation 5142  
approved: September 17, 2012  
revised: May 11, 2023

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Exhibit 5145.6: Parental Notifications

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

Adoption: Exhibit updated to reflect NEW LAW (AB 128, 2021) which extends the suspension of certain mandated activities through the 2021-22 fiscal year. Exhibit also updated to add parental notifications related to (1) completion and submission of the Federal Application for Federal Student Aid and California Dream Act Application; (2) public hearing on alternative schedule in secondary grades; and (3) early entry to transitional kindergarten if early entry is offered. Additionally, exhibit updated to expand description regarding notifications related to (1) uniform complaint procedures; (2) student records; (3) college admission requirements; (4) transfer opportunities for foster youth, homeless youth, former juvenile court school students and children of military families through the California Community Colleges; (5) parent/guardian rights when child participates in licensed child care and development program; (6) change in service to child care or preschool services; and (7) homeless student or unaccompanied youth notices. Exhibit also updated to include additional classroom/facility notices regarding uniform complaint procedures and parental rights related to licensed child care and development centers.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial</b>                                                 |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input type="checkbox"/> <b>Approval</b>            | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> <b>Adoption</b> |                                                                                        |


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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member:** 



**PARENTAL NOTIFICATIONS**

The Governing Board desires to promote effective communication between the school and the home and to keep parents/guardians informed regarding educational programs, school operations, and the legal rights of students and their parents/guardians. The Superintendent or designee shall send parents/guardians all notifications required by law and any other notifications the Superintendent or designee believes will promote parental understanding and involvement.

Notice of the rights and responsibilities of parents/guardians as specified in Education Code 48980 shall be sent at the beginning of each academic year and may be provided by regular mail, in electronic form when so requested by the parent/guardian, or by any other method normally used by the district for written communication with parents/guardians. (Education Code 48981)

No activity specified in Education Code 48980 shall be undertaken with respect to any particular student unless the student's parent/guardian has been informed of such action through the annual notification or other separate special notification. Such notice shall state the activity that will be undertaken and the approximate date on which the activity will occur. (Education Code 48983-48984)

The annual notification shall include a request that the parent/guardian sign the notice and return it to the school or, if the notice is provided in electronic format, that the parent/guardian submit a signed acknowledgment of receipt of the notice to the school. The parent/guardian's signature is an acknowledgment of receipt of the information but does not indicate that consent to participate in any particular program has been given or withheld. (Education Code 48982)

Whenever a student enrolls in a district school during the school year, the student's parents/guardians shall be given all required parental notifications at that time.

Notifications shall be presented in an understandable and uniform format and, to the extent practicable, in a language that parents/guardians can understand.

Whenever 15 percent or more of the students enrolled in a district school speak a single primary language other than English, as determined from the California Department of Education census data collected pursuant to Education Code 52164, all notices sent to parents/guardians of any such student shall, in addition to being written in English, be written in the family's primary language, and may be responded to either in English or the primary language. (Education Code 48982)

Whenever an employee learns that a student's parent/guardian is unable to understand the district's printed notifications for any reason, the employee shall inform the principal or designee, who shall work with the parent/guardian to establish other appropriate means of communication.

**Legal Reference:**

**State**

17 CCR 2950-2951  
17 CCR 6000-6075  
5 CCR 11303  
5 CCR 11511.5  
5 CCR 11523  
5 CCR 18066  
5 CCR 18094-18095  
5 CCR 18114  
5 CCR 18118-18119  
5 CCR 3052  
5 CCR 4622  
5 CCR 4631  
5 CCR 4702  
5 CCR 4917  
5 CCR 852  
5 CCR 863  
22 CCR 101218.1  
Civ. Code 1798.29  
Ed. Code 17288  
Ed. Code 17611.5-17612  
Ed. Code 221.5  
Ed. Code 231.5  
Ed. Code 234.1  
  
Ed. Code 234.7  
Ed. Code 262.3  
  
Ed. Code 310  
Ed. Code 313  
Ed. Code 313.2  
Ed. Code 8212  
Ed. Code 32221.5  
Ed. Code 32255-32255.6  
Ed. Code 32390  
Ed. Code 33479-33479.9  
Ed. Code 35160.5  
Ed. Code 35178.4  
Ed. Code 35182.5  
Ed. Code 35183  
Ed. Code 35186  
  
Ed. Code 35211  
Ed. Code 35256  
Ed. Code 35258  
Ed. Code 35291  
Ed. Code 37616  
Ed. Code 39831.5  
Ed. Code 440  
  
Ed. Code 44050  
Ed. Code 44808.5  
Ed. Code 46010.1  
Ed. Code 46014

**Description**

Hearing tests  
School attendance immunization requirements  
Reclassification of English learners  
English language proficiency assessment; test results  
Notice of proficiency examinations  
Child care policies regarding excused and unexcused absences  
Notice of Action; child care services  
Notice of delinquent fees; child care services  
Notice of Action; child care services  
Behavioral intervention  
Uniform complaint procedures  
Uniform complaint procedures; notification of decision and right to appeal  
Student transfer from school identified under Open Enrollment Act  
Notification of sexual harassment policy  
Exemptions from state assessments  
Reports of state assessment results  
Child care licensing; parent/guardian rights  
District records, specifically - breach of security  
Building standards for university campuses  
Notification of pesticide use  
Equal opportunity  
Sexual harassment policy  
Student protections relating to discrimination, harassment, intimidation, and bullying  
Student protections relating to immigration and citizenship status  
Appeals for discrimination complaints; information regarding availability of civil remedies  
Language acquisition programs  
Reclassification of English learners, parental consultation  
Long-term English learner, notification  
Health and safety requirement for preschool programs; complaint forms  
Insurance for athletic team members  
Student's right to refrain from harmful or destructive use of animals  
Voluntary program for fingerprinting students  
The Eric Paredes Sudden Cardiac Arrest Prevention Act  
Extracurricular and cocurricular activities  
Notice of accreditation status  
Advertising in the classroom  
School dress code; uniforms  
Complaints concerning deficiencies in instructional materials and facilities  
Driver training; district insurance, parent/guardian liability  
School Accountability Report Card  
School Accountability Report Card  
Rules for student discipline  
Consultation regarding year-round schedule  
School bus rider rules and information  
English language proficiency assessment; instruction in English language development  
Employee code of conduct; interaction with students  
Permission to leave school grounds  
Notice regarding excuse to obtain confidential medical services  
Regulations regarding absences for religious purposes

<i>Ed. Code 46162</i>	<i>Alternative schedule for junior high and high school; public hearing with notice</i>
<i>Ed. Code 46600-46611</i>	<i>Interdistrict attendance agreements</i>
<i>Ed. Code 48000</i>	<i>Minimum age of admission</i>
<i>Ed. Code 48070.5</i>	<i>Promotion and retention of students</i>
<i>Ed. Code 48204</i>	<i>Residency requirements</i>
<i>Ed. Code 48205</i>	<i>Absence for personal reasons</i>
<i>Ed. Code 48206.3</i>	<i>Students with temporary disabilities; individual instruction; definitions</i>
<i>Ed. Code 48207-48208</i>	<i>Students with temporary disabilities in hospitals</i>
<i>Ed. Code 48213</i>	<i>Prior notice of exclusion from attendance</i>
<i>Ed. Code 48216</i>	<i>Immunization</i>
<i>Ed. Code 48260.5</i>	<i>Notice regarding truancy</i>
<i>Ed. Code 48262</i>	<i>Need for parent conference regarding truancy</i>
<i>Ed. Code 48263</i>	<i>Referral to school attendance review board or probation department</i>
<i>Ed. Code 48301</i>	<i>Interdistrict transfers</i>
<i>Ed. Code 48350-48361</i>	<i>Open Enrollment Act</i>
<i>Ed. Code 48354</i>	<i>Option to transfer from school identified under Open Enrollment Act</i>
<i>Ed. Code 48357</i>	<i>Status of application for transfer from school identified under Open Enrollment Act</i>
<i>Ed. Code 48412</i>	<i>Certificate of proficiency</i>
<i>Ed. Code 48432.3</i>	<i>Voluntary enrollment in continuation education</i>
<i>Ed. Code 48432.5</i>	<i>Involuntary transfers of students</i>
<i>Ed. Code 48850-48859</i>	<i>Education of foster youth and homeless students</i>
<i>Ed. Code 48900.1</i>	<i>Parental attendance required after suspension</i>
<i>Ed. Code 48904</i>	<i>Liability of parent/guardian for willful student misconduct</i>
<i>Ed. Code 48904.3</i>	<i>Withholding grades, diplomas, or transcripts</i>
<i>Ed. Code 48906</i>	<i>Notification of release of student to peace officer</i>
<i>Ed. Code 48911</i>	<i>Notification in case of suspension</i>
<i>Ed. Code 48911.1</i>	<i>Assignment to supervised suspension classroom</i>
<i>Ed. Code 48912</i>	<i>Closed sessions; consideration of suspension</i>
<i>Ed. Code 48915.1</i>	<i>Expelled students; enrollment in another district</i>
<i>Ed. Code 48916</i>	<i>Readmission procedures</i>
<i>Ed. Code 48918</i>	<i>Rules governing expulsion procedures</i>
<i>Ed. Code 48929</i>	<i>Transfer of student convicted of violent felony or misdemeanor</i>
<i>Ed. Code 48980</i>	<i>Required notification at beginning of term</i>
<i>Ed. Code 48980.3</i>	<i>Notification of pesticide use</i>
<i>Ed. Code 48981</i>	<i>Time and means of notification</i>
<i>Ed. Code 48982</i>	<i>Parent signature acknowledging receipt of notice</i>
<i>Ed. Code 48983</i>	<i>Contents of notice</i>
<i>Ed. Code 48984</i>	<i>Activities prohibited unless notice given</i>
<i>Ed. Code 48985</i>	<i>Notices to parents in language other than English</i>
<i>Ed. Code 48987</i>	<i>Child abuse information</i>
<i>Ed. Code 49013</i>	<i>Use of uniform complaint procedures for complaints regarding student fees</i>
<i>Ed. Code 49063</i>	<i>Notification of parental rights</i>
<i>Ed. Code 49067</i>	<i>Student evaluation; student in danger of failing course</i>
<i>Ed. Code 49068</i>	<i>Transfer of permanent enrollment and scholarship record</i>
<i>Ed. Code 49069</i>	<i>Absolute right to access</i>
<i>Ed. Code 49070</i>	<i>Challenging content of student record</i>
<i>Ed. Code 49073</i>	<i>Release of directory information</i>
<i>Ed. Code 49073.6</i>	<i>Student records; social media</i>
<i>Ed. Code 49076</i>	<i>Access to student records</i>
<i>Ed. Code 49077</i>	<i>Access to information concerning a student in compliance with court order</i>
<i>Ed. Code 49403</i>	<i>Cooperation in control of communicable disease and immunizations</i>
<i>Ed. Code 49423</i>	<i>Administration of prescribed medication for student</i>
<i>Ed. Code 49451</i>	<i>Physical examinations: parent's refusal to consent</i>
<i>Ed. Code 49452.5</i>	<i>Screening for scoliosis</i>
<i>Ed. Code 49452.7</i>	<i>Information on type 2 diabetes</i>
<i>Ed. Code 49452.8</i>	<i>Oral health assessment</i>

<i>Ed. Code 49456</i>	<i>Results of vision or hearing test</i>
<i>Ed. Code 49471-49472</i>	<i>Insurance</i>
<i>Ed. Code 49475</i>	<i>Student athletes; concussions and head injuries</i>
<i>Ed. Code 49480</i>	<i>Continuing medication regimen for nonepisodic conditions</i>
<i>Ed. Code 49510-49520</i>	<i>Duffy-Moscone Family Nutrition Education and Services Act of 1970</i>
<i>Ed. Code 49557.5</i>	<i>Child Hunger Prevention and Fair Treatment Act of 2017; notice of negative balance in meal account</i>
<i>Ed. Code 51225.1</i>	<i>Exemption from district graduation requirements</i>
<i>Ed. Code 51225.2</i>	<i>Course credits; foster youth, homeless youth, former juvenile court school students and military-connected students</i>
<i>Ed. Code 51225.3</i>	<i>Graduation requirements; courses that satisfy college entrance criteria</i>
<i>Ed. Code 51225.8</i>	<i>Completion and submission of FAFSA and CADAA</i>
<i>Ed. Code 51229</i>	<i>Course of study for grades 7-12</i>
<i>Ed. Code 51513</i>	<i>Personal beliefs; privacy</i>
<i>Ed. Code 51938</i>	<i>HIV/AIDS and sexual health instruction</i>
<i>Ed. Code 52164</i>	<i>Language census</i>
<i>Ed. Code 52164.1</i>	<i>Census-taking methods; determination of primary language; assessment of language skills</i>
<i>Ed. Code 52164.3</i>	<i>Reassessment of English learners; notification of results</i>
<i>Ed. Code 54444.2</i>	<i>Migrant education programs; parent involvement</i>
<i>Ed. Code 56301</i>	<i>Child-find system; policies regarding written notification rights</i>
<i>Ed. Code 56321</i>	<i>Special education: proposed assessment plan</i>
<i>Ed. Code 56321.5-56321.6</i>	<i>Notice of parent rights pertaining to special education</i>
<i>Ed. Code 56329</i>	<i>Written notice of right to findings; independent assessment</i>
<i>Ed. Code 56341.1</i>	<i>Development of individualized education program; right to audio record meeting</i>
<i>Ed. Code 56341.5</i>	<i>Individualized education program team meetings</i>
<i>Ed. Code 56343.5</i>	<i>Individualized education program meetings</i>
<i>Ed. Code 56521.1</i>	<i>Behavioral intervention</i>
<i>Ed. Code 58501</i>	<i>Alternative schools; notice required prior to establishment</i>
<i>Ed. Code 60615</i>	<i>Exemption from state assessment</i>
<i>Ed. Code 60641</i>	<i>California Assessment of Student Performance and Progress</i>
<i>Ed. Code 69432.9</i>	<i>Submission of grade point average to Cal Grant program</i>
<i>Ed. Code 8483</i>	<i>Before/after school program; enrollment priorities</i>
<i>H&amp;S Code 104420</i>	<i>Tobacco use prevention</i>
<i>H&amp;S Code 104855</i>	<i>Availability of topical fluoride treatment</i>
<i>H&amp;S Code 116277</i>	<i>Lead testing of school drinking water</i>
<i>H&amp;S Code 120365-120375</i>	<i>Immunizations</i>
<i>H&amp;S Code 120440</i>	<i>Sharing immunization information</i>
<i>H&amp;S Code 124100-124105</i>	<i>Health screening and immunizations</i>
<i>H&amp;S Code 1596.857</i>	<i>Right to enter child care facility</i>
<i>Pen. Code 626.81</i>	<i>Notice of permission granted to sex offender to volunteer on campus</i>
<i>Pen. Code 627.5</i>	<i>Hearing request following denial or revocation of registration</i>
<i>Federal</i>	<i>Description</i>
<i>20 USC 1232g</i>	<i>Family Educational Rights and Privacy Act (FERPA) of 1974</i>
<i>20 USC 1232h</i>	<i>Privacy rights</i>
<i>20 USC 1415</i>	<i>Procedural safeguards</i>
<i>20 USC 6311</i>	<i>State plan</i>
<i>20 USC 6312</i>	<i>Local educational agency plan</i>
<i>20 USC 6318</i>	<i>Parent and family engagement</i>
<i>20 USC 7908</i>	<i>Armed forces recruiter access to students</i>
<i>34 CFR 104.32</i>	<i>District responsibility to provide free appropriate public education</i>
<i>34 CFR 104.36</i>	<i>Procedural safeguards</i>
<i>34 CFR 104.8</i>	<i>Nondiscrimination</i>
<i>34 CFR 106.9</i>	<i>Notification of nondiscrimination on basis of sex</i>
<i>34 CFR 200.48</i>	<i>Teacher qualifications</i>
<i>34 CFR 300.300</i>	<i>Parent consent for special education evaluation</i>
<i>34 CFR 300.322</i>	<i>Parent participation in IEP team meetings</i>

34 CFR 300.502	<i>Independent educational evaluation of student with disability</i>
34 CFR 300.503	<i>Prior written notice regarding identification, evaluation, or placement of student with disability</i>
34 CFR 300.504	<i>Procedural safeguards notice for students with disabilities</i>
34 CFR 300.508	<i>Due process complaint</i>
34 CFR 300.530	<i>Discipline procedures</i>
34 CFR 99.30	<i>Disclosure of personally identifiable information</i>
34 CFR 99.34	<i>Student records, disclosure to other educational agencies</i>
34 CFR 99.37	<i>Disclosure of directory information</i>
34 CFR 99.7	<i>Student records, annual notification</i>
40 CFR 763.84	<i>Asbestos inspections, response actions and post-response actions</i>
40 CFR 763.93	<i>Asbestos management plans</i>
42 USC 11431-11435	<i>McKinney-Vento Homeless Assistance Act</i>
42 USC 1758	<i>Child nutrition programs</i>
7 CFR 245.5	<i>Eligibility criteria for free and reduced-price meals</i>
7 CFR 245.6a	<i>Verification of eligibility for free and reduced-price meals</i>

**Management Resources**

*U.S. Department of Agriculture Publication*

*U.S. Department of Agriculture Publication Website*

**Cross References**

**Description**

*Civil Rights Compliance and Enforcement -- Nutrition Programs and Services, FNS Instruction 113-1, 2005*

*Unpaid Meal Charges: Guidance and Q&A, SP 23-2017, March 2017*  
*U.S. Department of Agriculture, Food and Nutrition Service*

**Code**

0410  
0460  
0510  
1240  
1312.3  
1312.3-E(1)  
1312.3-E(2)  
3231  
3260  
3312  
3513.3  
3514  
3514.2  
3515.5  
3543  
3551  
3553  
3555  
3555-E(1)  
3580  
4112.2  
4219.21  
4219.21-E(1)  
4222  
4319.21  
4319.21-E(1)  
5000  
5020  
5022  
5030  
5111  
5111.1  
5112.2

**Description**

*Nondiscrimination In District Programs And Activities*  
*Local Control And Accountability Plan*  
*School Accountability Report Card*  
*Volunteer Assistance*  
*Uniform Complaint Procedures*  
*Uniform Complaint Procedures*  
*Uniform Complaint Procedures*  
*Impact Aid*  
*Fees And Charges*  
*Contracts*  
*Tobacco-Free Schools*  
*Environmental Safety*  
*Integrated Pest Management*  
*Sex Offender Notification*  
*Transportation Safety And Emergencies*  
*Food Service Operations/Cafeteria Fund*  
*Free And Reduced Price Meals*  
*Nutrition Program Compliance*  
*Nutrition Program Compliance*  
*District Records*  
*Certification*  
*Professional Standards*  
*Professional Standards*  
*Teacher Aides/Paraprofessionals*  
*Professional Standards*  
*Professional Standards*  
*Concepts And Roles*  
*Parent Rights And Responsibilities*  
*Student And Family Privacy Rights*  
*Student Wellness*  
*Admission*  
*District Residency*  
*Exclusions From Attendance*

5112.5	<i>Open/Closed Campus</i>
5113	<i>Absences And Excuses</i>
5113.1	<i>Chronic Absence And Truancy</i>
5116.1	<i>Intradistrict Open Enrollment</i>
5116.2	<i>Involuntary Student Transfers</i>
5117	<i>Interdistrict Attendance</i>
5119	<i>Students Expelled From Other Districts</i>
5123	<i>Promotion/Acceleration/Retention</i>
5125	<i>Student Records</i>
5125.1	<i>Release Of Directory Information</i>
5125.1-E(1)	<i>Release Of Directory Information</i>
5125.2	<i>Withholding Grades, Diploma Or Transcripts</i>
5125.3	<i>Challenging Student Records</i>
5131.61	<i>Drug Testing</i>
5132	<i>Dress And Grooming</i>
5141.21	<i>Administering Medication And Monitoring Health Conditions</i>
5141.3	<i>Health Examinations</i>
5141.31	<i>Immunizations</i>
5141.32	<i>Health Screening For School Entry</i>
5141.6	<i>School Health Services</i>
5142.1	<i>Identification And Reporting Of Missing Children</i>
5143	<i>Insurance</i>
5144	<i>Discipline</i>
5144.1	<i>Suspension And Expulsion/Due Process</i>
5144.2	<i>Suspension And Expulsion/Due Process (Students With Disabilities)</i>
5144.4	<i>Required Parental Attendance</i>
5145.12	<i>Search And Seizure</i>
5145.7	<i>Sexual Harassment</i>
5145.8	<i>Refusal To Harm Or Destroy Animals</i>
5146	<i>Married/Pregnant/Parenting Students</i>
5148	<i>Child Care And Development</i>
5148.2	<i>Before/After School Programs</i>
5148.3	<i>Preschool/Early Childhood Education</i>
6020	<i>Parent Involvement</i>
6111	<i>School Calendar</i>
6112	<i>School Day (BP and AR)</i>
6117	<i>Year-Round Schedules</i>
6142.1	<i>Sexual Health And HIV/AIDS Prevention Instruction</i>
6142.2	<i>World Language Instruction</i>
6143	<i>Courses Of Study</i>
6145.2	<i>Athletic Competition</i>
6154	<i>Homework/Makeup Work</i>
6159	<i>Individualized Education Program</i>
6159.1	<i>Procedural Safeguards And Complaints For Special Education</i>
6159.4	<i>Behavioral Interventions For Special Education Students</i>
6162.51	<i>State Academic Achievement Tests</i>
6162.8	<i>Research</i>
6164.2	<i>Guidance/Counseling Services</i>
6164.4	<i>Identification And Evaluation Of Individuals For Special Education</i>
6164.6	<i>Identification And Education Under Section 504</i>
6170.1	<i>Transitional Kindergarten (BP)</i>
6173	<i>Education For Homeless Children</i>
6173-E(1)	<i>Education For Homeless Children</i>
6173-E(2)	<i>Education For Homeless Children</i>
6173.1	<i>Education For Foster Youth</i>
6173.3	<i>Education For Juvenile Court School Students</i>
6175	<i>Migrant Education Program</i>
6178	<i>Career Technical Education</i>

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*Alternative Schools/Programs Of Choice*  
*Home And Hospital Instruction*  
*Continuation Education*  
*Evaluation Of The Instructional Program*  
*Board Policies*

Policy 5145.6  
adopted: September 17, 2012  
revised: April 20, 2023

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

**PARENTAL NOTIFICATIONS**

<b>When to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation</b>	<b>Subject</b>
<b>I. Annually</b>			
Beginning of each school year	Education Code 222.5	BP 5146	Rights and options for pregnant and parenting students
Beginning of each school year	Education Code 234.7	BP 0410	Right to a free public education regardless of immigration status or religious beliefs
Beginning of each school year	Education Code 310	BP 6142.2 AR 6174	Information on the district's language acquisition programs
Beginning of each school year	Education Code 17611.5, 17612, 48980.3	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information
By February 1	Education Code 35256, 35258	BP 0510	School Accountability Report Card provided
Beginning of each school year	Education Code 35291, 48980	AR 5144 AR 5144.1	District and site discipline rules
Beginning of each school year	Education Code 44050	BP 4119.21 4219.21 4319.21	Code of conduct addressing employee interactions with students
Beginning of each school year	Education Code 46010.1	BP 5113	Absence for confidential medical services
Beginning of each school year, if district has adopted policy on involuntary transfer of students convicted of certain crimes when victim is enrolled in same school	Education Code 48929, 48980	BP 5116.2	District policy authorizing transfer
Beginning of each school year	Education Code 48980	BP 6111	Schedule of minimum days and student-free staff development days
Beginning of each school year	Education Code 48980, 231.5; 5 CCR 4917; 34 CFR 106.8	AR 5145.7	Copy of Sexual harassment policy as related to students; contact information for Title IX coordinator
Beginning of each school year	Education Code 48980, 32255, 32255.6	AR 5145.8	Right to refrain from harmful or destructive use of animals
Beginning of each school year	Education Code 48980, 35160.5, 46600-46611, 48204, 48301, 48350-48361	BP 5111.1; AR 5116.1; AR 5117	All statutory attendance options, available local attendance options, options for meeting



Beginning of each school year, if Board allows such absence	Education Code 48980, 46014	AR 5113	residency form for changing attendance, appeals process Absence for religious exercises or purposes
Beginning of each school year	Education Code 48980, 48205	AR 5113; AR 6154	Excused absences; grade/credit cannot be reduced due to excused absence if work or test has been completed; full text of Ed Code 48205
Beginning of each school year	Education Code 48980, 48206.3, 48207, 48208	AR 6183	Availability of home/hospital instruction for students with temporary disabilities
Beginning of each school year	Education Code 48980, 49403	BP 5141.31	School immunization program
Beginning of each school year	Education Code 48980, 49423, 49480	AR 5141.21	Administration of prescribed medication
Beginning of each school year	Education Code 48980, 49451; 20 USC 1232h	AR 5141.3	Right to refuse consent to physical examination
Beginning of each school year	Education Code 49013; 5 CCR 4622	AR 1312.3; BP 0460; BP 3260	Uniform complaint procedures, available appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan
Beginning of each school year	Education Code 49063	AR 5125, AR 5125.3	Challenge, review, and expunging of records
Beginning of each school year	Education Code 49063, 49069; 20 USC 1232g; 34 CFR 99.7	AR 5125	Student records: inspect and review, access, types, location, persons responsible, location of log, access criteria, cost of copies, amendment requests, criteria for defining school officials and to determine legitimate educational interest, categories defined as directory information, disclosures, right to file complaint with U.S. Department of Education, course prospectus availability
Beginning of each school year	Education Code 49063, 49073; 20 USC 1232g; 34 CFR 99.37	AR 5125.1	Release of directory information
Beginning of each school year, and at least one more time during school year using specified methods	Education Code 49428	None	How to access mental health services at school and/or in community

Beginning of each school year	Education Code 49520, 48980; 42 USC 1758; 7 CFR 245.5	AR 3553	Eligibility and application process for free and reduced-price meals
Beginning of each school year	Education Code 51513; 20 USC 1232h	AR 5022 BP 6162.8	Notice of privacy policy and dates of activities re: survey, health examination, or collection of personal information for marketing; process to opt out of such activities; inspection rights and procedures
Beginning of each school year	Education Code 56301	BP 6164.4	Parental rights re: special education identification, referral, assessment, instructional planning, implementation and review, and procedures for initiating referral for assessment
Beginning of each school year	Education Code 58501, 48980	AR 6181	Alternative schools
Beginning of each school year	Health & Safety Code 104855	AR 5141.6	Availability of dental fluoride treatment; opportunity to accept or deny treatment
Annually	5 CCR 852; Education Code 60615	AR 6162.51	Student's participation in state assessments; option to request exemption from testing
Beginning of each school year, if district receives Title I funds	20 USC 6312; 34 CFR 200.61	BP 4112.2; AR 4222	Right to request information re: professional qualifications of child's teacher and paraprofessional
Beginning of each school year	34 CFR 104.8, 106.9	BP 0410 BP 6178	Nondiscrimination
Beginning of each school year to parent, teacher, and employee organizations or, in their absence, individuals	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress
Beginning of each school year	USDA SP-23-2017	AR 3551	District policy on meal payments

## II. At Specific Times During the Student's Academic Career

Beginning in grade 7, at least once prior to course selection and career counseling	Education Code 221.5, 48980	AR 6164.2	Course selection and career counseling
Upon a student's enrollment	Education Code 310	BP 6142.2 AR 6174	Information on the district's language acquisition programs

Upon registration in K-6, if students have not previously been transported	Education Code 39831.5	AR 3543	School bus safety rules and information, list of stops, rules of conduct, red light crossing instructions, bus danger zones, walking to and from stops
Upon a student's enrollment	Education Code 49063	AR 5125	Specified rights related to student records
When students entering grade 7	Education Code 49452.7	AR 5141.3	Specified information on type 2 diabetes
When in kindergarten, or first grade if not previously enrolled in public school	Education Code 49452.8	AR 5141.32	Requirement for oral health assessment, explanation of law, importance of oral health, agency contact, privacy rights
Beginning of each school year for students in grades 7-12	Education Code 51938, 48980	AR 6142.1	Sexual health and HIV prevention education; right to view A/V materials, whether taught by district staff or outside consultants, request specific Education Code sections, right to excuse
Within 20 working days of receiving results of standardized achievement tests or, if results not available in school year, 20 days of start of next school year	Education Code 60641; 5 CCR 863	AR 6162.51	Results of tests; test purpose, individual score and intended use
When child is enrolled or reenrolled in a licensed child care center or preschool	Health and Safety Code 1596.7996	AR 5148	Information on risks and effects of lead exposure, blood lead testing
When child is enrolled in kindergarten	Health and Safety Code 124100, 124105	AR 5141.32	Health screening examination

### **III. When Special Circumstances Occur**

In the event of a breach of security of district records, to affected persons	Civil Code 1798.29	BP 3580	Types of records, affected, date of breach, description of incident, contact information for credit reporting agencies
Upon receipt of a complaint alleging discrimination	Education Code 262.3	AR 1312.3	Civil law remedies available to complainants
When student has been placed in structured English immersion program	Education Code 310-311, 5 CCR 11309	AR 6174	Student's placement in program, opportunity to apply for parental exception waiver, other rights of student relative to such placements
When determining whether an English	Education Code 313; 5 CCR 11303	AR 6174	Description of reclassification process,

<p>learner should be reclassified as fluent English proficient</p> <p>When student is identified as English learner and district receives Title I or Title III funds for English learner programs, not later than 30 days after beginning of school year or within two weeks of placement if identified during school year</p>	<p>Education Code 313.2, 440; 20 USC 7012</p>	<p>AR 6174</p>	<p>opportunity for parent/guardian to participate</p> <p>Reason for classification, level of identification as long-term English learner, description of program(s), option to decline program or choose alternate, option to remove student from program at any time, exit requirements of program</p>
<p>When homeless or foster youth applies for enrollment in before/after school program</p>	<p>Education Code 8483</p>	<p>AR 5148.2</p>	<p>Right to priority enrollment; how to request priority enrollment</p>
<p>At least 72 hours before use of pesticide product not included in annual list</p>	<p>Education Code 17612</p>	<p>AR 3514.2</p>	<p>Intended use of pesticide product</p>
<p>If school has lost its WASC accreditation status</p>	<p>Education Code 35178.4</p>	<p>BP 6190</p>	<p>Loss of status, potential consequences</p>
<p>When district has contracted for electronic products or services that disseminate advertising</p>	<p>Education Code 35182.5</p>	<p>BP 3312</p>	<p>Advertising will be used in the classroom or learning center</p>
<p>At least six months before implementing a schoolwide uniform policy</p>	<p>Education Code 35183</p>	<p>AR 5132</p>	<p>Dress code policy requiring schoolwide uniforms</p>
<p>Before implementing a year-round schedule</p>	<p>Education Code 37616</p>	<p>BP 6117</p>	<p>Public hearing on year-round schedule</p>
<p>When interdistrict transfer is requested and not approved or denied within 30 days</p>	<p>Education Code 46601</p>	<p>AR 5117</p>	<p>Appeal process</p>
<p>Before early entry to transitional kindergarten or kindergarten, if early entry offered</p>	<p>Education Code 48000</p>	<p>AR 5111 AR 6170.1</p>	<p>Effects, advantages and disadvantages of early entry</p>
<p>When student identified as being at risk of retention</p>	<p>Education Code 48070.5</p>	<p>AR 5123</p>	<p>Student at risk of retention</p>
<p>When student excluded due to quarantine, contagious or infectious disease, danger to safety or health</p>	<p>Education Code 48213</p>	<p>AR 5112.2 BP 5141.33</p>	<p>Student has been excluded from school</p>
<p>Before already admitted student is excluded for lack of immunization</p>	<p>Education Code 48216; 17 CCR 6040</p>	<p>AR 5141.31</p>	<p>Need to submit evidence of immunization or exemption within 10 school days; referral to medical care</p>
<p>When a student is classified a truant</p>	<p>Education Code 48260.5, 48262</p>	<p>AR 5113.1</p>	<p>Truancy, parental obligation, availability of</p>

When a truant is referred to a SARB or probation department	Education Code 48263	AR 5113.1	alternative programs, student consequences, need for conference Name and address of SARB or probation department and reason for referral
When student requests to voluntarily transfer to continuation school	Education Code 48432.3	AR 6184	Copy of district policy and regulation on continuation education
Prior to involuntary transfer to continuation school	Education Code 48432.5	AR 6184	Right to request meeting prior to involuntary transfer to continuation school
To person holding educational rights, prior to recommending placement of foster youth outside school of origin	Education Code 48853.5	AR 6173.1	Basis for the placement recommendation
When student is removed from class and teacher requires parental attendance at school	Education Code 48900.1	AR 5144.14	Parental attendance required; timeline for attendance
Prior to withholding grades, diplomas, or transcripts	Education Code 48904	AR 5125.2	Damaged school property
When withholding grades, diplomas or transcripts from transferring student	Education Code 48904.3	AR 5125.2	Next school will continue withholding grades, diplomas, or transcripts
When student is released to peace officer	Education Code 48906	BP 5145.11	Release of student to peace officer for the purpose of removing minor from school, unless taken into custody as victim of suspected child abuse
At time of suspension	Education Code 48911	BP 5144.1 AR 5144.1	Notice of suspension
When original period of suspension is extended	Education Code 48911	AR 5144.1	Extension of suspension
At the time a student is assigned to a supervised suspension classroom	Education Code 48911.1	AR 5144.1	The student's assignment to a supervised suspension classroom
Before holding a closed session re: suspension	Education Code 48912	AR 5144.1	Intent to hold a closed session re: suspension
When student expelled from another district for certain acts seeks admission	Education Code 48915.1, 48918	BP 5119	Hearing re: possible danger presented by expelled student
When readmission is denied	Education Code 48916	AR 5144.1	Reasons for denial; determination of assigned program
When expulsion occurs	Education Code 48916	AR 5144.1	Readmission procedures
At least 10 calendar days before expulsion hearing	Education Code 48918	AR 5144.1	Notice of expulsion hearing

When expulsion or suspension of expulsion occurs	Education Code 48918	AR 5144.1	Decision to expel; right to appeal to county board; obligation to inform new district of status
Before involuntary transfer of student convicted of certain crime when victim is enrolled at same school	Education Code 48929, 48980	BP 5116.2	Right to request a meeting with principal or designee
One month before the scheduled minimum day	Education Code 48980	BP 6111	When minimum days scheduled after beginning of the school year
When parents request guidelines for filing complaint of child abuse at a school site	Education Code 48987	AR 5141.4	Guidelines for filing complaint of child abuse at a school site with local child protective agencies
When student in danger of failing a course	Education Code 49067	AR 5121	Student in danger of failing a course
When student transfers from another district or private school into the district	Education Code 49068	AR 5125	Right to receive copy of student's record and a hearing to challenge its content of student's record
When parent/ guardian's challenge of student record is denied and parent/ guardian appeals	Education Code 49070	AR 5125.3	If board sustains allegations, the correction or destruction of record; if denied, right to submit written objection
When district is considering program to gather safety-related information from students' social media activity	Education Code 49073.6	BP 5125	Opportunity for input on proposed program
When district adopts program to gather information from students' social media activity, and annually thereafter	Education Code 49073.6	AR 5125	Information is being gathered, access to records, process for removal or corrections, destruction of records.
Within 24 hours of release of information to a judge or probation officer	Education Code 49076	AR 5125	Release of student record to a judge or probation officer for conducting truancy mediation program or for presenting evidence at a truancy petition
Before release of information pursuant to court order or subpoena	Education Code 49077	AR 5125	Release of information pursuant to court order or subpoena
When screening results in suspicion that student has scoliosis	Education Code 49452.5	AR 5141.3	Scoliosis screening

When test results in discovery of visual or hearing defects	Education Code 49456; 17 CCR 2951	AR 5141.3	Vision or hearing test
Within 10 days of negative balance in meal account	Education Code 49557.5	AR 3551	Negative balance in meal account; encouragement to apply for free or reduced-price meals
Before any test questioning personal beliefs	Education Code 51513	AR 5022	Permission for test, survey questioning personal beliefs
At least 14 days of before HIV prevention or sexual health instruction, if arrangement made for guest speaker after beginning of school year	Education Code 51938	AR 6142.1	Instruction in HIV prevention or sexual health by guest speaker or outside consultant
Prior to administering survey regarding health risks and behaviors to students in 7-12	Education Code 51938	AR 5022	Notice that the survey will be administered
Within 30 calendar days of receipt of results of assessment or reassessment of English proficiency	Education Code 52164.1, 52164.3; 5 CCR 11511.5	AR 6174	Results of state test of English proficiency
When migrant education program is established	Education Code 54444.2	BP 6175	Parent advisory council membership composition
When child participates in licensed child care and development program	Health and Safety Code 1596.857	AR 6175 AR 5148	Parent/guardian right to enter facility
When a licensed child care center has a building construction before January 1, 2010 and has drinking water tested for lead	Health and Safety Code 1596.857; 22 CCR 101218.1	AR 5148	The requirement to test the facility, and the results of the test
When district receives Tobacco-Use Prevention Education Funds	Health and Safety Code 104420	AR 3513.3	The district's tobacco-free schools policy and enforcement procedures
When testing by community water system finds presence of lead exceeding specified level	Health and Safety Code 116277	AR 3514	Elevated lead level at school
When sharing student immunization information with an immunization system	Health and Safety Code 120440	AR 5125	Types of information to be shared, name and address of agency, acceptable use of the information, right to examine, right to refuse to share
At least 14 days prior to sex offender coming on campus as volunteer	Penal Code 626.81	AR 1240 BP 1250	Dates and times permission granted; obtaining information from law enforcement

When hearing is requested by person asked to leave school premise	Penal Code 627.5	AR 3515.2	Notice of hearing
When responding to complaint re: discrimination, special education, or noncompliance with law	5 CCR 4631	AR 1312.3	Findings, disposition of complaint, any corrective actions, appeal rights and procedures
When child participates in licensed child care and development program	5 CCR 18066	AR 5148	Policies re: excused and unexcused absences
Within 30 days of application for subsidized child care or preschool services	5 CCR 18094, 18118	AR 5148 AR 5148.3	Approval or denial of services
At least 14 days before change in service or other intended action, upon recertification or update of application for child care or preschool services	5 CCR 18095, 18119	AR 5148 AR 5148.3	Any change in service, such as in fees, amount of service, termination of service
Upon child's enrollment in child care program	5 CCR 18114	AR 5148	Policy on fee collection
When payment of child care fees is seven days late	5 CCR 18114	AR 5148	Notice of delinquent fees
When district substantively changes policy on student privacy rights	20 USC 1232h	AR 5022	Notice of any substantive change in policy or regulation
For districts receiving Title I funds, when child has been assigned or taught for four or more consecutive weeks by a teacher who is does not meet state certification requirements for the grade level/subject taught	20 USC 6312	AR 4112.24	Timely notice to parent/guardian of child's assignment
When school identified for program improvement or corrective action, within 30 days of failure to make annual yearly progress	20 USC 6312	AR 0520.2	Notice of failure to parents of English language learners
For districts receiving Title I funds, not later than 30 days after beginning of school year, to parents of English learners	20 USC 6312	AR 6174	Reasons for placement, level of proficiency, instructional methods, how program meets child's strengths and teaches English, exit requirements, right to choose another program



When school identified for program improvement or corrective action	20 USC 6316	AR 0520.2; AR 5116.1	Explanation of identification, reasons, how problem will be addressed, how parents can become involved, transfer option, availability of supplemental services
For schools receiving Title I funds, upon development of parent involvement policy	20 USC 6318	AR 6020	Notice of policy
When household is selected for verification of eligibility for free or reduced-price meals	42 USC 1758; 7 CFR 246.6a	AR 3553	Need to submit verification information; any subsequent change in benefits; appeals
When student is homeless or unaccompanied minor	42 USC 11432; Education Code 48852.5	AR 6173	Educational and related opportunities; transportation services; placement decision and right to appeal; duties of district liaison; public notice
When student transfers out of state and records are disclosed without consent pursuant to 34 CFR 99.30	34 CFR 99.34	AR 5125	Right to receive records and an opportunity for hearing upon request
When district receives federal funding assistance for nutrition program	USDA FNS Instruction 113-1	BP 3555	Rights and responsibilities nondiscrimination policy, complaint procedures

**IV. Special Education Notices**

Prior to conducting initial evaluation	Education Code 56301, 56321, 56321.5, 56321.6, 56329; 20 USC 1415(d); 34 CFR 300.502; 300.503	BP 6159.1 AR 6159.1 AR 6164.4	Proposed evaluation plan, related parental rights, prior written notice; procedural safeguards
Before functional behavioral assessment begins	Education Code 56321	AR 6159.4	Notification and consent
24 hours before IEP when district intending to record	Education Code 56341.1	AR 6159	Intention to audio-record IEP meeting
Early enough to ensure opportunity for parent/guardian to attend IEP meeting	Education Code 56341.5; 34 CFR 300.322	AR 6159	Time, purpose, location, who will attend, participation of others with special knowledge, transition statements if appropriate
When parent orally requests review of IEP	Education Code 56343.5	AR 6159	Need for written request
Within one school day of emergency intervention	Education Code 56521.1	AR 6159.4	Emergency intervention

or serious property damage Whenever there is a proposal or refusal to initiate or change the identification, evaluation, placement, or FAPE, including when parent/guardian revokes consent for services	20 USC 1415(c); 34 CFR 300.300, 300.503	AR 6159; AR 6159.1	Prior written notice
Upon filing of state complaint	20 USC 1415(d); 34 CFR 300.504	AR 6159.1	Procedural safeguards notice
When disciplinary measures are taken or change in placement	20 USC 1415(k); 34 CFR 300.530	AR 5144.2	Decision and procedural safeguards notice
Upon requesting a due process hearing	20 USC 1415(k); 34 CFR 300.508	AR 6159.1	Student's name, address, school, description of problem, proposed resolution
Eligibility for services under Section 504	34 CFR 104.32, 104.36	AR 6164.6	District responsibilities, district actions, procedural safeguards

**V. Classroom Notices**

In all district schools and offices, including staff lounges and student government meetings rooms	Education Code 234.1	AR 1312.3	Uniform complaint procedures board policy and administrative regulation
In each classroom used for license-exempt California State Preschool Program	Education Code 8212	AR 1312.3 E 1312.3	Health and safety requirements for preschool programs; where to get complaint form
In each classroom in each school	Education Code 35186	AR 1312.4 E 1312.4	Complaints subject to Williams uniform complaint procedures
In a licensed child care and development center at a location accessible to parents/ guardians	Health and Safety Code 1596.857	AR 5148	Parent/guardian right to inspect, prohibition against retaliation, right to file complaint; registered sex offender database available to public; review licensing reports of facility visits and substantiated complaints against facility

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 6143: Courses of Study

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

Adoption: Policy updated to (1) expand student characteristics for which districts may not provide any course separately or require or refuse participation, (2) include that the district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares students for high school graduation and career entry, and (3) clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters.

Regulation updated to clarify that optional instruction in prenatal care is for pregnant individuals, to reflect NEW LAW (AB 101, 2021) which, subject to funding in the annual Budget Act or other statute, requires a one-semester course in ethnic studies beginning in the 2025-26 school year and as a requirement for graduation beginning with students who graduate in the 2029-30 school year, clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters, and add a new section "Financial Aid Requirements for Students in Grade 12 that reflects NEW LAW (AB 132, 2021) which (1) requires, starting in the 2022-23 school year, districts to confirm that each student in grade 12 completes and submits a Free Application for Federal Student Aid (FAFSA) to the U.S. Department of Education and/or if a student is exempt from paying nonresident tuition, a California Dream Act Application (CADAA) to the Student Aid Commission unless the student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district, or the district, in specified circumstances, exempts the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and completes and submits an opt-out form on the student's behalf, (2) requires districts to ensure that each high school student in Grade 12, and if applicable the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA, and (3) that information shared by students and parents/guardians in completing and submitting the FAFSA and CADAA is handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial</b>                                                 |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input type="checkbox"/> <b>Approval</b>            | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> <b>Adoption</b> |                                                                                        |
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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
**Lisa DeRosier, Executive Assistant**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member:** 

**COURSES OF STUDY**

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual or perceived sex, sexual orientation, gender, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics. (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

**Elementary Grades**

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

**Secondary Grades**

The district shall offer all otherwise qualified students in grades 7-8 a course of study that prepares them, upon graduation from middle school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

*Legal Reference:*

<b><i>State</i></b>	<b><i>Description</i></b>
<i>5 CCR 10020-10043</i>	<i>Automobile driver education and training</i>
<i>5 CCR 10060</i>	<i>Criteria for high school physical education programs</i>
<i>5 CCR 430-438</i>	<i>Individual student records</i>
<i>5 CCR 4940</i>	<i>Nondiscrimination; course access</i>
<i>Ed. Code 200</i>	<i>Equal rights and opportunities in state educational institutions</i>
<i>Ed. Code 220</i>	<i>Prohibition of discrimination</i>
<i>Ed. Code 234.1</i>	<i>Student protections relating to discrimination, harassment, intimidation, and bullying</i>
<i>Ed. Code 234.7</i>	<i>Student protections relating to immigration and citizenship status</i>
<i>Ed. Code 33319.3</i>	<i>Driver education; CDE materials on road rage</i>
<i>Ed. Code 33540</i>	<i>Standards for government and civics instruction</i>
<i>Ed. Code 48980</i>	<i>Parent/Guardian notifications</i>
<i>Ed. Code 49060-49079</i>	<i>Student records</i>
<i>Ed. Code 51202</i>	<i>Instruction in personal and public health and safety</i>
<i>Ed. Code 51203</i>	<i>Instruction on alcohol, narcotics and dangerous drugs</i>
<i>Ed. Code 51204</i>	<i>Course of study designed for student's needs</i>
<i>Ed. Code 51204.5</i>	<i>History of California; contributions of men, women, and ethnic groups</i>
<i>Ed. Code 51210</i>	<i>Course of study for grades 1-6</i>
<i>Ed. Code 51220</i>	<i>Course of study for grades 7-12</i>
<i>Ed. Code 51241</i>	<i>Temporary two-year or permanent exemption from physical education</i>
<i>Ed. Code 51911-51921</i>	<i>Comprehensive health education</i>
<i>Ed. Code 51930-51939</i>	<i>California Healthy Youth Act</i>
<i>Ed. Code 51940</i>	<i>Curriculum for brain and spinal cord injury prevention</i>
<i>Ed. Code 60040-60052</i>	<i>Requirements for instructional materials</i>
<i>Ed. Code 66204</i>	<i>Certification of high school courses as meeting university admission criteria</i>
<i>Gov. Code 11135</i>	<i>Prohibition of discrimination</i>
<i>Gov. Code 7282-7282.5</i>	<i>Standards for responding to U.S. Immigration and Customs enforcement holds</i>
<i>Gov. Code 7283-7283.2</i>	<i>Standards for participation in U.S. Immigration and Customs enforcement programs</i>
<i>Gov. Code 7284-7284.12</i>	<i>Cooperation with immigration authorities</i>
<i>H&amp;S Code 11032</i>	<i>Definition of dangerous drugs</i>
<b><i>Pen. Code 422.55</i></b>	<b><i>Definition of hate crime</i></b>

<b>State</b>	<b>Description</b>
<b>Federal</b>	<b>Description</b>
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
34 CFR 99.1-99.67	Family Educational Rights and Privacy
<b>Management Resources</b>	<b>Description</b>
Website	CSBA District and County Office of Education Legal Services
Website	Federal Student Aid
Website	American Red Cross, Hands-Only CPR
Website	American Heart Association
Website	California Student Aid Commission
Website	University of California, A-G Course Submissions
Website	University of California, List of Approved A-G Courses
Website	California Career Resource Network
Website	California State University, Admission Requirements
Website	California Colleges.edu
Website	California Department of Education
Website	CSBA
Website	U.S. Department of Education

*Cross References*

<b>Code</b>	<b>Description</b>
0415	Equity
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
1340	Access To District Records
1340	Access To District Records
3270	Sale And Disposal Of Books, Equipment And Supplies
3270	Sale And Disposal Of Books, Equipment And Supplies
3513.3	Tobacco-Free Schools
3513.3	Tobacco-Free Schools
5022	Student And Family Privacy Rights
5022	Student And Family Privacy Rights
5121	Grades/Evaluation Of Student Achievement
5121	Grades/Evaluation Of Student Achievement
5125	Student Records
5125	Student Records
5126	Awards For Achievement
5126	Awards For Achievement

<b>Code</b>	<b>Description</b>
5131.6	<i>Alcohol And Other Drugs</i>
5131.6	<i>Alcohol And Other Drugs</i>
5138	<i>Conflict Resolution/Peer Mediation</i>
5141.4	<i>Child Abuse Prevention And Reporting</i>
5141.4	<i>Child Abuse Prevention And Reporting</i>
5145.13	<i>Response To Immigration Enforcement</i>
5145.13	<i>Response To Immigration Enforcement</i>
5145.3	<i>Nondiscrimination/Harassment</i>
5145.3	<i>Nondiscrimination/Harassment</i>
5145.6	<i>Parent/Guardian Notifications</i>
5145.6-E(1)	<i>Parent/Guardian Notifications</i>
5146	<i>Married/Pregnant/Parenting Students</i>
6000	<i>Concepts And Roles</i>
6011	<i>Academic Standards</i>
6141	<i>Curriculum Development And Evaluation</i>
6141	<i>Curriculum Development And Evaluation</i>
6141.2	<i>Recognition Of Religious Beliefs And Customs</i>
6141.2	<i>Recognition Of Religious Beliefs And Customs</i>
6141.4	<i>International Baccalaureate Program</i>
6141.5	<i>Advanced Placement</i>
6142.1	<i>Sexual Health And HIV/AIDS Prevention Instruction</i>
6142.1	<i>Sexual Health And HIV/AIDS Prevention Instruction</i>
6142.2	<i>World Language Instruction</i>
6142.2	<i>World Language Instruction</i>
6142.3	<i>Civic Education</i>
6142.4	<i>Service Learning/Community Service Classes</i>
6142.5	<i>Environmental Education</i>
6142.6	<i>Visual And Performing Arts Education</i>
6142.7	<i>Physical Education And Activity</i>
6142.7	<i>Physical Education And Activity</i>
6142.8	<i>Comprehensive Health Education</i>
6142.8	<i>Comprehensive Health Education</i>
6142.91	<i>Reading/Language Arts Instruction</i>
6142.92	<i>Mathematics Instruction</i>
6142.93	<i>Science Instruction</i>



<b>Code</b>	<b>Description</b>
6142.94	<i>History-Social Science Instruction</i>
6144	<i>Controversial Issues</i>
6145	<i>Extracurricular And Cocurricular Activities</i>
6145	<i>Extracurricular And Cocurricular Activities</i>
6145.8	<i>Assemblies And Special Events</i>
6146.1	<i>High School Graduation Requirements</i>
6146.11	<i>Alternative Credits Toward Graduation</i>
6146.11	<i>Alternative Credits Toward Graduation</i>
6146.3	<i>Reciprocity Of Academic Credit</i>
6146.3	<i>Reciprocity Of Academic Credit</i>
6146.5	<i>Elementary/Middle School Graduation Requirements</i>
6151	<i>Class Size</i>
6152.1	<i>Placement In Mathematics Courses</i>
6152.1	<i>Placement In Mathematics Courses</i>
6153	<i>School-Sponsored Trips</i>
6153	<i>School-Sponsored Trips</i>
6155	<i>Challenging Courses By Examination</i>
6155	<i>Challenging Courses By Examination</i>
6158	<i>Independent Study</i>
6158	<i>Independent Study</i>
6159	<i>Individualized Education Program</i>
6159	<i>Individualized Education Program</i>
6161.1	<i>Selection And Evaluation Of Instructional Materials</i>
6161.1	<i>Selection And Evaluation Of Instructional Materials</i>
6161.1-E(1)	<i>Selection And Evaluation Of Instructional Materials</i>
6164.2	<i>Guidance/Counseling Services</i>
6172.1	<i>Concurrent Enrollment In College Classes</i>
6172.1	<i>Concurrent Enrollment In College Classes</i>
6173	<i>Education For Homeless Children</i>
6173	<i>Education For Homeless Children</i>
6173-E(1)	<i>Education For Homeless Children</i>
6173-E(2)	<i>Education For Homeless Children</i>
6173.2	<i>Education Of Children Of Military Families</i>
6173.2	<i>Education Of Children Of Military Families</i>
6173.3	<i>Education For Juvenile Court School Students</i>

## **COURSES OF STUDY**

### **Grades 1-6**

Courses of study for grades 1-6 shall include the following:

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)
2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)
3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)
  - a. The history, resources, development, and government of California and the United States  
  
Instruction shall include the early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)
  - b. The development of the American economic system, including the role of the entrepreneur and labor
  - c. The relations of persons to their human and natural environments
  - d. Eastern and western cultures and civilizations
  - e. Contemporary issues
  - f. The wise use of natural resources
4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)
5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)
6. Health: principles and practices of individual, family, and community health (Education Code 51202, 51210)

7. Physical education, with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)
8. Career awareness exploration

### **Grades 7-8**

Courses of study for grades 7-8 shall include the following:

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)
2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)
  - a. The history, resources, development, and government of California and the United States, including instruction in:
    - (1) The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)
    - (2) World War II and the role of Americans and Filipinos in that war
    - (3) The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war
    - (4) The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
  - b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions  

This course may include participation in a teen court or peer court program. (Education Code 51220.2)
  - c. The development of the American economic system, including the role of the entrepreneur and labor
  - d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

- e. Eastern and western cultures and civilizations
  - f. Human rights issues, with particular attention to the study of the inhumanity of genocide (which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides, slavery, and the Holocaust)
  - g. Contemporary issues
3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)
  4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)
  5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)
  6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)
  7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)
  8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)
  9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)
  10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)
  11. Personal and public safety, accident prevention and health, including instruction in:  
(Education Code 51202, 51203)
    - a. Fire prevention
    - b. The protection and conservation of resources, including the necessity for the protection of the environment
    - c. Venereal disease

Regulation  
approved: September 17, 2012  
revised: May 11, 2023

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 6161.1: Selection and Evaluation of Instructional Materials

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

Adoption: Policy updated to reflect NEW LAW (SB 820, 2020) which revises the definition of "technology-based materials" to include the electronic equipment required to make use of those materials, making such equipment subject to the determination of sufficiency. Policy also deletes unnecessary legal citations related to the State Board of Education's (SBE) adoption of academic standards, deletes section on "Review Process" which was moved to the AR, deletes option in regard to public hearings on the sufficiency of textbooks and other instructional materials for schools that operate on a multitrack year-round calendar since such school scan use the same language as those that operate on a traditional calendar, and adds references to sample board policy and regulations for complaints concerning instructional materials. Regulation updated to add section on "Review Process" formerly in the BP and revise the section to encourage input from a diverse group of stakeholders. Section on "Criteria for Selection and Adoption of Instructional Materials" revised to delete unnecessary legal citations related to SBE's adoption of academic standards; move material regarding publisher requirements for grades 9-12 to end of list to make it easier for K-8 districts to delete; replace the list of nondiscrimination categories with a reference to BP 0410 - Nondiscrimination in District Programs and Activities; add a new item on criteria for technology-based materials; emphasize the importance of the accurate portrayal of the cultural and racial diversity of society in instructional materials; and delete an outdated item regarding quality, durability and appearance. "Conflict of Interest" section revised to delete redundant and difficult-to-enforce item.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                     |                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>       | <input type="checkbox"/> <b>Denial</b>                                                 |
| <input type="checkbox"/> <b>Discussion</b>          | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input type="checkbox"/> <b>Approval</b>            | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input checked="" type="checkbox"/> <b>Adoption</b> |                                                                                        |

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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
**Lisa DeRosier, Executive Assistant**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member:**



**SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS**

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, reflect **and value** society's diversity, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with state and district content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or that have, during the district's review process, been determined to be aligned with the state academic content standards adopted by SBE. (Education Code 60200, 60210)

**Public Hearing on Sufficiency of Instructional Materials**

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials, including textbooks, technology-based materials, other educational materials, and tests. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing and in three public places within the district, the Superintendent or designee shall post a notice containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks or instructional materials that are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE in each of the following subjects: (Education Code 60119)

1. Mathematics
2. Science
3. History-social science



4. English/language arts, including the English language development component of an adopted program
5. World language
6. Health

In making these determinations, the Board shall consider whether each student has sufficient textbooks or other instructional materials to use in class and to take home. This does not require that each student have two sets of materials. However, materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. (Education Code 60119)

If the Board determines that there are insufficient textbooks or other instructional materials, the district shall provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks and/or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks or instructional materials. The Board shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

## **Complaints**

Complaints concerning instructional materials shall be handled in accordance with BP/AR 1312.2 – Complaints Concerning Instructional Materials or AR 1312.4 – Williams Uniform Complaint Procedures, as applicable.

*Legal Reference:*

### **Policy Reference Disclaimer:**

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

#### **State**

**5 CCR 9505-9530**  
**Ed. Code 1240**  
**Ed. Code 220**  
**Ed. Code 33050-33053**  
**Ed. Code 33126**  
**Ed. Code 35272**

#### **Description**

**Instructional materials**  
**County superintendent of schools; duties**  
**Prohibition of discrimination**  
**General waiver authority**  
**School accountability report card**  
**Education and athletic materials**

<i>Ed. Code 44805</i>	<i>Enforcement of course of studies; use of textbooks, rules and regulations</i>
<i>Ed. Code 49415</i>	<i>Maximum textbook weight</i>
<i>Ed. Code 51501</i>	<i>Nondiscriminatory subject matter</i>
<i>Ed. Code 52060-52077</i>	<i>Local control and accountability plan</i>
<i>Ed. Code 60000-60005</i>	<i>Instructional materials; legislative intent</i>
<i>Ed. Code 60010</i>	<i>Instructional materials; definition</i>
<i>Ed. Code 60040-60052</i>	<i>Requirements for instructional materials</i>
<i>Ed. Code 60060-60063.5</i>	<i>Requirements for publishers and manufacturers</i>
<i>Ed. Code 60070-60076</i>	<i>Prohibited acts (re instructional materials)</i>
<i>Ed. Code 60110-60115</i>	<i>Instructional materials on alcohol and drug education</i>
<i>Ed. Code 60119</i>	<i>Sufficiency of textbooks and instructional materials; hearing and resolution</i>
<i>Ed. Code 60200-60210</i>	<i>Elementary school materials</i>
<i>Ed. Code 60226</i>	<i>Requirements for publishers and manufacturers</i>
<i>Ed. Code 60350-60352</i>	<i>Core reading program instructional materials</i>
<i>Ed. Code 60400-60411</i>	<i>Instructional materials; high schools</i>
<i>Ed. Code 60510-60511</i>	<i>Donation for sale of obsolete instructional materials</i>
<i>Ed. Code 60605</i>	<i>State-adopted content and performance standards in core curricular areas</i>
<i>Ed. Code 60605.8</i>	<i>Common Core standards</i>
<i>Ed. Code 60605.86-60605.88</i>	<i>Supplemental instructional materials aligned with Common Core State Standards</i>

**Management Resources**

**Description**

<i>California Department of Education Publication</i>	<i>Instructional Materials FAQ</i>
<i>California Department of Education Publication 01-05</i>	<i>Guidelines for Piloting Textbooks and Instructional Materials, rev. January 2015</i>
<i>California Department of Education Publication</i>	<i>Standards for Evaluating Instructional Materials for Social Content, 2013</i>
<i>Website</i>	<i>CSBA District and County Office of Education Legal Services</i>
<i>Website</i>	<i>Association of American Publishers</i>
<i>Website</i>	<i>California Academic Content Standards Commission, Common Core State Standards</i>
<i>Website</i>	<i>California Department of Education</i>
<i>Website</i>	<i>CSBA</i>
<i>Cross References</i>	

**Code**

**Description**

<i>0400</i>	<i>Comprehensive Plans</i>
<i>0410</i>	<i>Nondiscrimination In District Programs And Activities</i>
<i>0415</i>	<i>Equity</i>
<i>0440</i>	<i>District Technology Plan</i>
<i>0440</i>	<i>District Technology Plan</i>
<i>0460</i>	<i>Local Control And Accountability Plan</i>
<i>0460</i>	<i>Local Control And Accountability Plan</i>
<i>1220</i>	<i>Citizen Advisory Committees</i>
<i>1220</i>	<i>Citizen Advisory Committees</i>
<i>1312.2</i>	<i>Complaints Concerning Instructional Materials</i>
<i>1312.2</i>	<i>Complaints Concerning Instructional Materials</i>
<i>1312.2-E(1)</i>	<i>Complaints Concerning Instructional Materials</i>
<i>1312.4</i>	<i>Williams Uniform Complaint Procedures</i>
<i>1312.4-E(1)</i>	<i>Williams Uniform Complaint Procedures</i>
<i>1312.4-E(2)</i>	<i>Williams Uniform Complaint Procedures</i>
<i>1325</i>	<i>Advertising And Promotion</i>
<i>1340</i>	<i>Access To District Records</i>
<i>1340</i>	<i>Access To District Records</i>
<i>1700</i>	<i>Relations Between Private Industry And The Schools</i>
<i>3220.1</i>	<i>Lottery Funds</i>
<i>3270</i>	<i>Sale And Disposal Of Books, Equipment And Supplies</i>

3270	<i>Sale And Disposal Of Books, Equipment And Supplies</i>
3290	<i>Gifts, Grants And Bequests</i>
3311	<i>Bids</i>
3311	<i>Bids</i>
4136	<i>Nonschool Employment</i>
4143	<i>Negotiations/Consultation</i>
4236	<i>Nonschool Employment</i>
4243	<i>Negotiations/Consultation</i>
4331	<i>Staff Development</i>
4336	<i>Nonschool Employment</i>
5020	<i>Parent Rights And Responsibilities</i>
5020	<i>Parent Rights And Responsibilities</i>
5145.3	<i>Nondiscrimination/Harassment</i>
5145.3	<i>Nondiscrimination/Harassment</i>
6000	<i>Concepts And Roles</i>
6011	<i>Academic Standards</i>
6020	<i>Parent Involvement</i>
6020	<i>Parent Involvement</i>
6141	<i>Curriculum Development And Evaluation</i>
6141	<i>Curriculum Development And Evaluation</i>
6142.2	<i>World Language Instruction</i>
6142.2	<i>World Language Instruction</i>
6142.6	<i>Visual And Performing Arts Education</i>
6142.8	<i>Comprehensive Health Education</i>
6142.8	<i>Comprehensive Health Education</i>
6142.91	<i>Reading/Language Arts Instruction</i>
6142.92	<i>Mathematics Instruction</i>
6142.93	<i>Science Instruction</i>
6142.94	<i>History-Social Science Instruction</i>
6143	<i>Courses Of Study</i>
6143	<i>Courses Of Study</i>
6144	<i>Controversial Issues</i>
6146.1	<i>High School Graduation Requirements</i>
6161.11	<i>Supplementary Instructional Materials</i>
6161.2	<i>Damaged Or Lost Instructional Materials</i>
6162.5	<i>Student Assessment</i>
6162.6	<i>Use Of Copyrighted Materials</i>
6162.6	<i>Use Of Copyrighted Materials</i>
6163.1	<i>Library Media Centers</i>
6170.1	<i>Transitional Kindergarten</i>
6171	<i>Title I Programs</i>
6171	<i>Title I Programs</i>
6174	<i>Education For English Learners</i>
6174	<i>Education For English Learners</i>
6190	<i>Evaluation Of The Instructional Program</i>
9000	<i>Role Of The Board</i>
9270	<i>Conflict Of Interest</i>
9270-E(1)	<i>Conflict Of Interest</i>
9322	<i>Agenda/Meeting Materials</i>

**SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS****Review Process**

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002). The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

If the district is considering the use of instructional materials for grades K-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

The Superintendent or designee shall present to the Governing Board recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

**Criteria for Selection and Adoption of Instructional Materials**

In recommending instructional materials for adoption by the Board, the Superintendent or designee shall ensure that the materials:

1. Are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE

For grades K-8, only instructional materials on the list of materials adopted by SBE and/or other instructional materials that have not been adopted by SBE but are aligned with the state academic content standards or the Common Core State Standards may be recommended for selection. (Education Code 60200, 60210)

2. Do not reflect adversely upon persons because of any characteristic specified in law and BP 0410 – Nondiscrimination in District Programs and Activities, nor contain any

sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)

3. To the satisfaction of the Board, are accurate, objective, current, and suited to the needs and comprehension of district students at their respective grade levels (Education Code 60045)
4. With the exception of literature and tradebooks, use proper grammar and spelling (Education Code 60045)
5. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
  - a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by SBE.
  - b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.
6. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited, accurately portraying society's cultural and racial diversity
7. Support the district's adopted courses of study and curricular goals
8. Contribute to a comprehensive, balanced curriculum
9. Demonstrate reliable quality of scholarship as evidenced by:
  - a. Accurate, up-to-date, and well-documented information
  - b. Objective presentation of diverse viewpoints
  - c. Clear, concise writing and appropriate vocabulary
  - d. Thorough treatment of subject matter
10. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
11. Stimulate discussion of contemporary issues and improve students' thinking and decision-making skills
12. As appropriate, have corresponding versions available in languages other than English
13. Include high-quality teacher's guides

14. When available from the publishers, include options for lighter weight materials in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)
2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
3. Protect the privacy of student data

### **Conflict of Interest**

To ensure integrity in the evaluation and selection of instructional materials, individuals who are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that they:

1. Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

2. Are not employed by nor receives compensation from the publisher or supplier of the instructional materials, or any person, firm, organization, subsidiary, or controlling entity representing it
3. Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district

**SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS**

**RESOLUTION ON SUFFICIENCY OF INSTRUCTIONAL MATERIALS**

Whereas, the Governing Board of the *(name of school district)*, in order to comply with the requirements of Education Code 60119, held a public hearing on *(date)*, at *(time)* o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 days' notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks or other instructional materials were provided to all students, including English learners, in the *(name of school district)*, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards and/or the Common Core State Standards adopted by the State Board of Education;

**Finding of Sufficient Textbooks or Instructional Materials**

Whereas, sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, in the following subjects:

- Mathematics: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

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- Science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

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- History-social science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

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- English language arts, including the English language development component of an adopted program: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

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- World language: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

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- Health: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

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Therefore, it is resolved that for the *(year)* school year, the *(name of school district)* has provided each student with sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks.

### **Finding of Insufficient Textbooks or Instructional Materials**

Whereas, information provided at the public hearing and to the Board at the public meeting detailed that insufficient standards-aligned textbooks or other instructional materials were provided to students in the following subjects and grade levels at district schools: *(For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in mathematics, science, history-social science, English language arts, world language, and health.)*

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Whereas, sufficient textbooks or other instructional materials were not provided at each school listed above due to the following reasons: *(For each school at which there is an insufficiency, list the reasons that each student does not have sufficient instructional materials in each subject and grade level listed above.)*

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Therefore, it is resolved, that for the *(year)* school year, the *(name of school district)* has not provided each student with sufficient textbooks or other instructional materials that are consistent with the cycles and content of the curriculum framework, and;



Be it further resolved, that the following actions will be taken to ensure that all students have sufficient standards-aligned textbooks or other instructional materials in all subjects that are consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. *(List actions to be taken to resolve insufficiency.)*

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**PASSED AND ADOPTED THIS** day of a meeting, by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

**Agenda Item:**

Enrollment Report Month 8 (3/6/2023 – 3/31/2023)

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

**Fiscal Impact (Cost):**

**Funding Source:**

**Addresses Emphasis Goal(s):**

- #1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

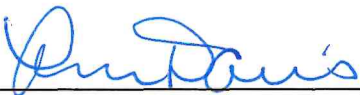
**Recommended Action:**

- Informational**                       **Denial/Rejection**  
 **Discussion**                         **Ratification**  
 **Approval**                             **Explanation:** [Click here to enter text.](#)  
 **Adoption**

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**Originating Department/School:** Business Services

**Submitted/Recommended By:**



**Lisa Davis, Assistant Superintendent**

**Approved for Submission to the Governing Board:**



**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member** \_\_\_\_\_

LAKESIDE UNION SCHOOL DISTRICT							MONTH 8					3/6/2023 - 3/31/2023		DATE:	5/2/2023
												M8	M8		
												22/23	21/22		
SCHOOL		K	1	2	3	4	5	6	7	8	TK	TOTAL	TOTAL	VARIANCE	
LAKESIDE FARMS		98	111	107	82	95	105				46	644	552	92	
LAKEVIEW		98	124	93	115	94	110				23	657	643	14	
LEMON CREST		74	74	68	80	77	80				47	500	504	-4	
LINDO PARK		72	51	70	75	75	88				26	457	427	30	
RIVERVIEW				128	139	127	127					521	531	-10	
WINTER GARDENS		123	136								46	305	279	26	
LAKESIDE MIDDLE								219	202	251		672	696	-24	
TIERRA DEL SOL								227	256	234		717	676	41	
DREAM ACADEMY		2	3	5	4	7	7	9	10	5	2	54	78	-24	
NPS/RTC		0	0	0	0	1	1	1	0	2		5	8	-3	
EUCALYPTUS HILLS													88	-88	
DISTRICT TOTAL		467	499	471	495	476	518	456	468	492	190	4,532	4,482	50	
<b>YEAR OVER YEAR COMPARISON</b>															
MONTH	AUG M0	AUG M1	SEP M2	OCT M3	NOV M4	DEC M5	JAN M6	FEB M7	MAR M8	APR M9	MAY M10	JUN M11			
2022-2023	4,566	4,519	4,517	4,535	4,531	4,513	4,543	4,527	4,532						
2021-2022	4,522	4,511	4,515	4,562	4,553	4,529	4,526	4,471	4,482	4,479	4,472	4,466			
2020-2021	4,655	4,674	4,673	4,668	4,665	4,659	4,654	4,659	4,642	4,659	4,661	4,652			
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	4,010	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	-			
BARONA INDIAN CHARTER SCHOOL	GRADE	TK/K	1	2	3	4	5	6	7	8	TOTAL				
		7	7	12	14	8	9	11	8	5	81				
RIVER VALLEY CHARTER SCHOOL	GRADE	7	8	9	10	11	12				TOTAL				
		30	32	44	48	43	40				237				

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** May 11, 2023

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**Agenda Item:**

Quarterly Investment Reports, San Diego County Treasury Investment Pool as of quarter ended on March 31, 2023.

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

Reports for disclosure of district investments pursuant to Government Code Section 53646. Exhibit A reports the quarterly cash balance of all district funds invested in the San Diego County Treasury Investment Pool.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Addresses Emphasis Goal(s):**

**#1:** Academic Achievement       **#2:** Social Emotional       **#3:** Physical Environments

**Recommended Action:**

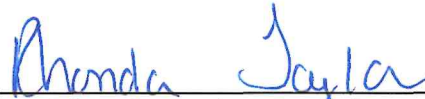
- |                                                          |                                                                                        |
|----------------------------------------------------------|----------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> <b>Informational</b> | <input type="checkbox"/> <b>Denial/Rejection</b>                                       |
| <input type="checkbox"/> <b>Discussion</b>               | <input type="checkbox"/> <b>Ratification</b>                                           |
| <input checked="" type="checkbox"/> <b>Approval</b>      | <input type="checkbox"/> <b>Explanation:</b> <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> <b>Adoption</b>                 |                                                                                        |

**Originating Department/School:** Business Services

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Lisa Davis, Assistant Superintendent

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member** \_\_\_\_\_

Exhibit A

District Superintendent and  
Governing Board of the  
Lakeside Union School District

**Quarterly Report of Chief Financial Officer  
Regarding Disclosure of District Investments**

Pursuant to Government Code Section 53646, you are hereby notified that as of the quarter ended September 30, 2022 the funds of the Lakeside Union School District were invested in the San Diego County Investment Pool Balances by fund shown below:

<i>San Diego County Treasury Investment Pool</i>		<i>\$26,556,308.22</i>
<i>0100</i>	<b>General Fund</b>	<b>\$ 14,397,020.08</b>
<i>0800</i>	<b>ASB</b>	<b>\$67,984.10</b>
<i>1200</i>	<b>Child Development</b>	<b>\$ 4,283,083.25</b>
<i>1300</i>	<b>Child Nutrition</b>	<b>\$ 3,189,325.94</b>
<i>1500</i>	<b>Pupil Transportation-Equip.</b>	<b>\$ 10,219.78</b>
<i>1742</i>	<b>Special Reserve Other Than Capital Outlay</b>	<b>\$ 248.97</b>
<i>2139</i>	<b>Building Fund (Bond)</b>	<b>\$ 2,256,663.84</b>
<i>2519</i>	<b>Capital Facilities/Developer Fees</b>	<b>\$ 1,696,736.37</b>
<i>4000</i>	<b>Special Reserves/Capital Projects</b>	<b>\$ 655,025.89</b>

Annualized Interest Rate as of 3/31/23 is 2.355%

All funds received or collected by the Lakeside Union School District are deposited into the County Treasury with the exception of those allowed by Education Code 41002.5 Such exceptions may be deposited in financial institutions whose accounts are federally insured. Examples of such funds for LUSD are ASB funds, cafeteria funds and ESS funds.

I, Lisa Davis, Assistant Superintendent of the Lakeside Union School District, hereby certify that the information contained in this report, including the attachments, is accurate and correct to the best of my knowledge.

\_\_\_\_\_  
Lisa Davis  
Assistant Superintendent

\_\_\_\_\_  
Date

**San Diego County Office of Education  
SD County Pool Interest Rate  
2022-23 Fiscal Year**

Quarter Ending	Interest Rate	
	Quarterly	Annualized
September 30, 2022	0.3839758%	1.536%
December 31, 2022	0.5828465%	2.331%
March 31, 2023	0.7990652%	3.196%
June 30, 2023		0.000%
<b>Annualized Rate</b>		<b>2.355%</b>

Quarterly interest factor x4 = annualized interest rate

Add quarterly interest rates divided by 4 = annualized rate for the year

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 3250: Transportation Fees

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

First Reading: Policy updated to reflect NEW LAW (AB 181, 2022) which exempts a student classified as unduplicated from paying a fee for transportation. The policy is also updated to include an optional waiver of transportation fees for any group of district students, at the recommendation of the Superintendent. Also, the provision regarding privacy moved from AR to BP. Administrative Regulation 3250 - Transportation Fees Regulation updated to add that bus passes shall be sold electronically, if available, and removed language related to income eligibility that is no longer relevant. Moved provision regarding privacy to the Board Policy and deleted it from Administrative Regulation.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                |                                                                                 |
|------------------------------------------------|---------------------------------------------------------------------------------|
| <input type="checkbox"/> Informational         | <input type="checkbox"/> Denial                                                 |
| <input checked="" type="checkbox"/> Discussion | <input type="checkbox"/> Ratification                                           |
| <input type="checkbox"/> Approval              | <input type="checkbox"/> Explanation: <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> Adoption              |                                                                                 |

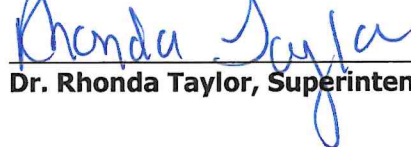
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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member:** 

## TRANSPORTATION FEES

Because **Whenever** the cost of providing student transportation exceeds funding provided by the state, the Governing Board ~~finds it necessary to~~ **may** charge fees for home-to-school student transportation **and other transportation services as expressly authorized by law.**

The Superintendent or designee shall annually submit proposed transportation fee schedules for Board approval. ~~Fees shall be determined on the basis of operating costs in accordance with law.~~

**The transportation fee shall be waived for any student who is eligible for free or reduced-price meals, who is an English learner, or who is a foster youth. (Education Code 39807.5)**

**At the recommendation of the Superintendent or designee, the Board may also approve a waiver of a transportation fee for any group of district students.**

**In addition, no charge shall be made for any transportation of students with a disability whose individualized education program requires transportation or whose parents/guardians are determined indigent pursuant to administrative regulations.**

**Students receiving free transportation shall not be identified by the use of special bus passes, tickets, lines, seats, or any other means. They shall in no way be treated differently from other students, nor shall their names be published, posted, or announced in any manner or used for any purpose other than the transportation program.**

**The Board shall certify to the County Superintendent of Schools that the district has levied fees in accordance with law and that, in the event that excess fees have been charged, the fees have been reduced and excess fee revenue eliminated. (Education Code 39809.5)**

*(cf. 3540—Transportation)*

*(cf. 3541.2—Transportation for Students with Disabilities)*

### *Legal Reference:*

#### EDUCATION CODE

*10913—Fees for uses of school buses for community recreation purposes*

*35330—Excursions or field trips*

*39800–39860—Transportation, especially:*

*39801.5—Transportation fees for adults*

*39807.5—Payment of transportation cost; amount of payment*

*39809.5—Excess fees; adjustments*

*39837—Fees for summer employment transportation*

*41850—Home-to-school and special education transportation*

*49557—Applications for free and reduced price meals*

*49558—Confidentiality of applications and records*

*56026—Individuals with exceptional needs*

#### CODE OF REGULATIONS, TITLE 5

*350—Fees not permitted*

#### CODE OF FEDERAL REGULATIONS, TITLE 7

*245.8(a)—Nondiscrimination practices for children eligible to receive free and reduced price meals and free milk*



COURT DECISIONS

Arcadia Unified School District et al v. State Department of Education, 2 Cal. 4th 251 (1992)  
Hartzell v. Connell, 35 Cal.3d 899 (1984)

*Management Resources:*

CDE MANAGEMENT ADVISORIES

0619.92 Fees for Pupil Transportation (#92-05)

CDE PROGRAM ADVISORIES

0609.95 School transportation fee exemption for handicapped children and pupils whose parents or guardians are indigent (LO: 2-95)

State

5 CCR 350

Ed. Code 10900-10914.5

Ed. Code 10913

Ed. Code 35330

Ed. Code 39800-39860

Ed. Code 39801.5

Ed. Code 39807.5

Ed. Code 39809.5

Ed. Code 39837

Ed. Code 41850

Ed. Code 42238.02

Ed. Code 49014

Ed. Code 49557-49558

Ed. Code 56026

Management Resources

California Department of Education Publication

Court Decision

Court Decision

Website

Website

Website

*Cross References*

Code

3260

3540

3541

3541.2

3553

4119.23

4219.23

4319.23

5125

6159

6173

6173

6173-E(1)

Description

Fees not permitted

Community recreation programs

Fees for uses of school buses for community recreation purposes

Field trips and excursions; student fees

Transportation

Transportation for adults

Payment of transportation costs by parents

Excess fees; adjustments

Transportation to summer employment program

Transportation to ROC/P, regional occupational center or program

Local Control Funding Formula

Public School Fair Debt Collection Act

Applications for free and reduced-price meals

Individual with exceptional needs

Description

Pupil Fees, Deposits, and Other Charges, Fiscal

Management Advisory 20-01, July 23, 2020

Arcadia Unified School District et. al. v. State

Department of Education, (1992) 2 Cal. 4th 251

(1992)

Hartzell v. Connell, (1984) 35 Cal.3d 899 (1984)

CSBA District and County Office of Education Legal Services

California Department of Education

CSBA

Description

Fees And Charges

Transportation

Transportation Routes And Services

Transportation For Students With Disabilities

Free And Reduced Price Meals

Unauthorized Release Of Confidential/Privileged Information

Unauthorized Release Of Confidential/Privileged Information

Unauthorized Release Of Confidential/Privileged Information

Student Records

Individualized Education Program

Education For Homeless Children

Education For Homeless Children

Education For Homeless Children

6173-E(2)  
6178.2  
6181  
6181

*Education For Homeless Children  
Regional Occupational Center/Program  
Alternative Schools/Programs Of Choice  
Alternative Schools/Programs Of Choice*

Policy  
adopted: September 17, 2012  
revised:

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

**TRANSPORTATION FEES**

**Fee Schedule and Collection**

**When approved by the Governing Board, the district may charge transportation fees for students traveling to and from school** ~~Transportation fees charged by the district shall not exceed the statewide average nonsubsidized cost of providing such transportation to a student on a publicly owned or operated transit system, as determined by the Superintendent of Public Instruction. (Education Code 39807.5)~~

The total amount received by the district from the state and parent/guardian fees shall not exceed the actual operating cost of home-to-school transportation during the fiscal year. If excess fees are collected due to errors in estimated costs, fees shall be reduced in succeeding years. (Education Code **10913, 39801.5, 39809.5, 39837**)

~~The Governing Board shall certify to the County Superintendent of Schools that the district has levied fees in accordance with law and that, in the event that excess fees have been charged, the fees have been reduced and excess fee revenue eliminated. (Education Code 39809.5)~~

Bus passes and tickets shall be sold **electronically, if available, and** at the Transportation Office. No money shall be collected on school buses.

~~An exemption from fees shall be granted all students residing on Indian lands. The costs of transportation for said students shall be paid from Impact Aid funds as provided by Title XI, Part A, Section 1101a.~~

**Fees for Additional Services**

In addition to charging fees for home-to-school transportation provided in accordance with Education Code 39800, the district shall charge fees for students traveling to and from their places of employment during the summer in connection with a summer employment program for youth. (Education Code 39837)

The district may also charge fees for community recreation as provided in Education Code 39835. (Education Code 10913)

*(cf. 3541 - Transportation Routes and Services)*

**Exemption from Fees**

Eligibility for free transportation based on indigency shall be based on the income eligibility scales used for the free and reduced-price lunch program and/or proof of receipt of Temporary Assistance to Needy Families (TANF).

*(cf. 3553 - Free and Reduced Price Meals)*

At the beginning of the school year and whenever a new student is enrolled, parents/guardians shall receive information about free transportation eligibility standards, application procedures and appeal procedures.

*(cf. 5145.6 – Parental Notifications)*

~~All applications and records related to eligibility for free transportation shall be confidential and used only for purposes directly connected with the free transportation program.~~

~~*(cf. 4119.23/4219.23/4319.23 – Unauthorized Release of Confidential/Privileged Information)*~~  
~~*(cf. 5125 – Student Records)*~~

~~Students receiving free transportation shall not be identified by the use of special bus passes, tickets, lines, seats or any other means. They shall in no way be treated differently from other students, nor shall their names be published, posted or announced in any manner or used for any purpose other than the transportation program.~~

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 3460: Financial Reports and Accountability

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

First Reading: Policy updated to reflect the predictors of fiscal distress as identified by FCMAT in its 2019 "Indicators of Risk or Potential Insolvency." Updated policy also revised to reflect the law more clearly with respect to studies, reports, evaluations, and audits, that the County Superintendent of Schools is required or authorized to consider when reviewing a district's budget. Administrative Regulation 3460 - Financial Reports and Accountability

Regulation updated to add a new section - "Lease Accounting," to reflect GASB Statement 87 which, starting June 15, 2021, changed the rules for the financial reporting of governmental entities' leases, including the rules for the recognition, measurement, and disclosure of such leases in financial statements.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                       |                                                                                       |
|-------------------------------------------------------|---------------------------------------------------------------------------------------|
| <input type="checkbox"/> <b>Informational</b>         | <input type="checkbox"/> <b>Denial</b>                                                |
| <input checked="" type="checkbox"/> <b>Discussion</b> | <input type="checkbox"/> <b>Ratification</b>                                          |
| <input type="checkbox"/> <b>Approval</b>              | <input type="checkbox"/> <b>Review</b> <small>Click here to enter text.</small>       |
| <input type="checkbox"/> <b>Adoption</b>              | <input type="checkbox"/> <b>Explanation:</b> <small>Click here to enter text.</small> |


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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member:** 

**FINANCIAL REPORTS AND ACCOUNTABILITY**

**The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal management policies and practices, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.**

**The Superintendent or designee shall ensure that district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.**

**When required by law or the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When submission of any such report to a local, state, and/or federal agency requires prior Board approval, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report without breaking any applicable submission deadline.**

**The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.**

**Unaudited Actual Receipts and Expenditures**

**On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)**

**Gann Appropriations Limit Resolution**

**On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made**

available to the public on the day of the Board meeting. (Education 78 Code 42132; Government Code 7910)

### **Interim Reports/Certification of Ability to Meet Fiscal Obligations**

Each fiscal year, the Superintendent or designee shall submit two interim fiscal reports to the Board, the. The first report shall cover the district's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131.)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings

and recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

### **Audit Report**

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm whose lead or coordinating audit partner having primary responsibility for the audit, or whose audit partner 81 responsible for reviewing the audit, has performed audit services for the district in each of the six previous fiscal years shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

### **Audit Committee**

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
4. Participate with the independent auditor in presenting the audit report to the Board



5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
6. Provide input on the effectiveness of the independent auditor
7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems

<u>State</u>	<u>Description</u>
2 CCR 1859.104	Leroy F. Greene School Facilities Program; reporting requirements
5 CCR 15060	Standardized account code structure
5 CCR 15070	Submission of reports using standardized account code structure
5 CCR 15440-15451	Criteria and standards for school district budgets
5 CCR 15453-15464	Criteria and standards for school district interim reports
5 CCR 19810-19816.1	Audits
Ed. Code 1240	County superintendent of schools; duties
Ed. Code 14500-14508	Financial and compliance audits
Ed. Code 17070.10-17079.30	Leroy F. Greene School Facilities Act
Ed. Code 17150-17150.1	Public disclosure of non-voter-approved debt
Ed. Code 17170-17199.5	California School Finance Authority
Ed. Code 33127	Standards and criteria for local budgets and expenditures
Ed. Code 33128	Standards and criteria; inclusions
Ed. Code 33129	Standards and criteria; use by local agencies
Ed. Code 35035	Powers and duties of the superintendent; transfer authority
Ed. Code 41010-41024	Accounting system and audits
Ed. Code 41326	Emergency apportionment
Ed. Code 41344	Repayment of apportionment significant audit exceptions
Ed. Code 41344.1	Appeals of audit findings
Ed. Code 41455	Examination of financial problems of local districts
Ed. Code 42100-42105	Requirement to prepare and file annual statement
Ed. Code 42120-42129	Budget requirements
Ed. Code 42130-42134	Financial reports and certifications
Ed. Code 42140-42142	Public disclosure of fiscal obligations
Ed. Code 42637	County superintendent review of district's financial and budgetary conditions
Ed. Code 42652	Revocation or suspension of warrant authority
Ed. Code 48300-48316	Student attendance alternatives; school district of choice program
Ed. Code 52060-52077	Local control and accountability plan
Gov. Code 16429.1	Local agency investment fund
Gov. Code 3540.2	Meeting and negotiating in public educational employment
Gov. Code 53646	Treasurer reports and statements of investment policy
Gov. Code 7900-7914	Appropriations limit
Federal	Description
2 CFR 200.0-200.521	Federal uniform grant guidance
31 USC 7501-7507	Single audits of federal program funds
Management Resources	Description
California Department of Education Communication	New Financial Reporting Requirements for Postemployment Benefits Other than Pensions, February 26, 2007
California Department of Education Communication	Audit Resolution Process: Repayment Plans, December 8, 2000

<i>Fiscal Crisis &amp; Management Assistance Team Pub.</i>	<i>Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006</i>
<i>Governmental Accounting Standards Board Statement</i>	<i>Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009</i>
<i>Governmental Accounting Standards Board Statement</i>	<i>Statement 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2015</i>
<i>Governmental Accounting Standards Board Statement</i>	<i>Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999</i>
<i>Governmental Accounting Standards Board Statement</i>	<i>Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015</i>
<i>State Controller Publication</i>	<i>Standards and Procedures for Audits of California K-12 Local Educational Agencies (annual publication)</i>
<i>U.S. Gov. Accountability Office &amp; PCIE Publication</i>	<i>Financial Audit Manual, revised 2008</i>
<i>U.S. Gov. Accountability Office &amp; PCIE Publication</i>	<i>Government Auditing Standards, 2011</i>
<i>Website</i>	<i>CSBA District and County Office of Education Legal Services</i>
<i>Website</i>	<i>Governmental Accounting Standards Board</i>
<i>Website</i>	<i>California State Controller</i>
<i>Website</i>	<i>U.S. Government Accountability Office</i>
<i>Website</i>	<i>California County Superintendents Educational Services Association</i>
<i>Website</i>	<i>California Department of Education, Finance and Grants</i>
<i>Website</i>	<i>Education Audit Appeals Panel</i>
<i>Website</i>	<i>Fiscal Crisis and Management Assistance Team</i>
<i>Website</i>	<i>CSBA</i>
<i>Website</i>	<i>California Association of School Business Officials</i>
<i>Website</i>	<i>Office of Management and Budget</i>
<i>Website</i>	<i>School Services of California, Inc.</i>

*Cross References*

<u><i>Code</i></u>	<u><i>Description</i></u>
<i>0460</i>	<i>Local Control And Accountability Plan</i>
<i>0500</i>	<i>Accountability</i>
<i>1220</i>	<i>Citizen Advisory Committees</i>
<i>1340</i>	<i>Access To District Records</i>
<i>3000</i>	<i>Concepts And Roles</i>
<i>3100</i>	<i>Budget</i>
<i>3110</i>	<i>Transfer Of Funds</i>
<i>3220.1</i>	<i>Lottery Funds</i>
<i>3230</i>	<i>Federal Grant Funds</i>
<i>3280</i>	<i>Sale Or Lease Of District-Owned Real Property</i>
<i>3290</i>	<i>Gifts, Grants And Bequests</i>
<i>3300</i>	<i>Expenditures And Purchases</i>
<i>3312</i>	<i>Contracts</i>
<i>3314</i>	<i>Payment For Goods And Services</i>
<i>3314.2</i>	<i>Revolving Funds</i>
<i>3400</i>	<i>Management Of District Assets/Accounts</i>
<i>3430</i>	<i>Investing</i>

3451	<i>Petty Cash Funds</i>
3452	<i>Student Activity Funds</i>
3470	<i>Debt Issuance And Management</i>
3510	<i>Green School Operations</i>
3551	<i>Food Service Operations/Cafeteria Fund</i>
3580	<i>District Records</i>
4143	<i>Negotiations/Consultation</i>
4143.1	<i>Public Notice - Personnel Negotiations</i>
4154	<i>Health And Welfare Benefits</i>
4243	<i>Negotiations/Consultation</i>
4243.1	<i>Public Notice - Personnel Negotiations</i>
4254	<i>Health And Welfare Benefits</i>
4312.1	<i>Contracts</i>
4331	<i>Staff Development</i>
4354	<i>Health And Welfare Benefits</i>
5117	<i>Interdistrict Attendance</i>
5126	<i>Awards For Achievement</i>
6117	<i>Year-Round Schedules</i>
7210	<i>Facilities Financing</i>
7212	<i>Mello-Roos Districts</i>
7214	<i>General Obligation Bonds</i>
9000	<i>Role Of The Board</i>
9130	<i>Board Committees</i>
9140	<i>Board Representatives</i>
9322	<i>Agenda/Meeting Materials</i>

Policy 3460  
adopted:  
revised:

## **FINANCIAL REPORTS AND ACCOUNTABILITY**

### **Interim Reports**

Each interim report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

Interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

An interim report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

### **Audit Report**

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

The Superintendent or designee shall provide the necessary financial records and cooperate with the independent auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

The district audit shall include all income and expenditures by source of funds, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the district's control or jurisdiction, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the

commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

### **Report on Expenditures of State Facilities Funds**

When the district participates in the school facilities program pursuant to Education Code 17070.10-17079.30, the Superintendent or designee shall annually report a detailed list of all expenditures of state facilities funds, including interest, and of the district's matching funds for completed projects until all such funds are expended. The report shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and clearly indicate the list of projects that have been completed. (Education Code 41024; 2 CCR 1859.104)

Audits of facilities projects shall be concluded within one year of project completion, and shall be included as part of the district's audit for the fiscal year in which the project is reported as completed. A project shall be deemed completed when any of the following conditions is met: (Education Code 41024; 2 CCR 1859.104)

1. When the notice of completion for the project has been filed, all outstanding invoices, claims, and change orders have been satisfied, and the facility is currently in use by the district
2. Three years from the date of the final fund release for an elementary school project
3. Four years from the date of the final fund release for a middle or high school project

### **Fund Balance**

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law

3. **Committed fund balance, including amounts constrained to specific purposes by the Board**
4. **Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose**
5. **Unassigned fund balance, including amounts that are available for any purpose**

#### **Negative Balance Report**

**Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)**

#### **Lease Accounting**

**Any lease agreement involving the district, whether as lessor or lessee, shall be classified as a short-term lease, a contract that transfers ownership, or a lease other than short-term lease and contract that transfers ownership. District financial statement disclosures and schedules related to any lease shall comply with the standards specified in GASB 87.**

#### **Non-Voter-Approved Debt Report**

**Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)**

**When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)**

#### **Other Postemployment Benefits Report**

**In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements. The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the**

**actuarial report upon which those costs are based at an open meeting of the Board. (Education Code 42140)**

**The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.**

**Workers' Compensation Claims Report**

**The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)**

Regulation 3460  
approved:  
revised:

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy, Administrative Regulation and Exhibit 4112.9: Employee Notifications

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

First Reading: Policy and regulation updated to current. Exhibit updated to add employee notifications related to (1) the rights of employees who are victims of crime or abuse; (2) potential exposure to COVID-19 at a district facility; (3) the right and procedure to access the district's injury and illness prevention program; (4) nondiscrimination on the basis of sex and contact information for the district's Title IX Coordinator; and (5) following an investigation of an alleged misconduct of a district police office, the district's decision to impose discipline.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                |                                                                                 |
|------------------------------------------------|---------------------------------------------------------------------------------|
| <input type="checkbox"/> Informational         | <input type="checkbox"/> Denial                                                 |
| <input checked="" type="checkbox"/> Discussion | <input type="checkbox"/> Ratification                                           |
| <input type="checkbox"/> Approval              | <input type="checkbox"/> Explanation: <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> Adoption              |                                                                                 |


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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member:** 



**All Personnel**

BP 4112.9(a)

4212.9

**EMPLOYEE NOTIFICATIONS**

4312.9

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

**All Personnel**

AR 4112.9(a)  
4212.9  
4312.9

**EMPLOYEE NOTIFICATIONS**

The district shall provide employees with the following notifications and shall obtain signed acknowledgments that the notifications were received when so required by law or by district policy or regulations.

**Acknowledgments Required by Law**

1. Legal obligation to report known or suspected instances of child abuse  
*(cf. 5141.4 - Child Abuse Prevention and Reporting)*
2. Oath or affirmation of allegiance required of public employees  
*(cf. 4112.3/4212.3/4312.3 - Oath or Affirmation)*
3. Hepatitis B vaccine declination  
*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*
4. The district's school bus driver drug and alcohol testing policy, regulations and related information  
*(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)*
5. Notice of release from position requiring an administrative or supervisory credential  
*(cf. 4313.2 - Demotion/Reassignment)*
6. The classified employee's class specification, salary data, assignment or work location, duty hours and prescribed workweek  
*(cf. 4212 - Appointment and Conditions of Employment)*
7. Information about certificated employee membership in the State Teachers' Retirement System

**Acknowledgments Not Required by Law**

1. The district's drug- and alcohol-free workplace  
*(cf. 4020 - Drug and Alcohol-Free Workplace)*
2. The district's nonsmoking policy  
*(cf. 3513.3 - Tobacco-Free Schools)*

**EMPLOYEE NOTIFICATIONS** (continued)

3. Prohibition of sexual harassment  
*(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)*
4. The certificated employee's employment status and salary  
*(cf. 4112.1 - Contracts)*
5. State disability insurance rights and benefits  
*(cf. 4154/4254/4354 - Health and Welfare Benefits)*
6. Certificated employee evaluations  
*(cf. 4115 - Evaluation/Supervision)*  
*(cf. 4315 - Evaluation/Supervision)*
7. Requirements and information pertinent to emergency teaching or specialist permit applicants  
*(cf. 4112.2 - Certification)*
8. Notice of layoff  
*(cf. 4117.3 - Personnel Reduction)*  
*(cf. 4217.3 - Layoff/Rehire)*
9. Derogatory information to be placed in personnel file  
*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*
10. Exhaustion of classified employee's paid leave  
*(cf. 4261.1 - Personal Illness/Injury Leave)*  
*(cf. 4261.11 - Industrial Accident/Illness Leave)*
11. Notice of charges related to disciplinary action  
*(cf. 4218 - Dismissal/Suspension/Disciplinary Action)*
12. Notice of intention to dismiss  
*(cf. 4118 - Suspension/Disciplinary Action)*  
*(cf. 4218 - Dismissal/Suspension/Disciplinary Action)*
13. Students whose actions could constitute grounds for suspension or expulsion, except for possession or use of tobacco

**EMPLOYEE NOTIFICATIONS** (continued)

(cf. 4158/4258/4358 - Employee Security)

*Legal Reference:*

EDUCATION CODE

- 231.5 Sexual harassment policy
- 22455.5 STRS information to potential members
- 22515 Irrevocable election to join STRS
- 44031 Personnel file contents, inspection
- 44663 Evaluation and assessment; copy to certificated employee
- 44916 Written statement of employment status
- 44940.5-44941 Notification of suspension and intent to dismiss
- 44949 Cause, notice and right to hearing
- 44951 Continuation in position unless notified
- 44955 Reduction in number of employees
- 45113 Notification of charges
- 45117 Notice of layoff
- 45169 Employee salary data
- 45192 Industrial and accident leave
- 45195 Additional leave
- 49079 Notification to teacher

GOVERNMENT CODE

- 3100-3109 Oath or affirmation of allegiance
- 8355 Certification of drug-free workplace, including notification

PENAL CODE

- 11166.5 Employment; statement of knowledge of duty to report

UNEMPLOYMENT INSURANCE CODE

- 2613 Notice of rights and benefits

CODE OF REGULATIONS, TITLE 5

- 80026.1 Information to applicants

CODE OF REGULATIONS, TITLE 8

- 5193 California bloodborne pathogens standard

CODE OF FEDERAL REGULATIONS, TITLE 49

- 382.601 Controlled substance and alcohol use and testing notifications

All Personnel

E 4112.9(a)  
4212.9  
4312.9

**EMPLOYEE NOTIFICATIONS**

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>I. To All Employees</b>			
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, and 72 hours before pesticide application	Education Code 17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information on pesticides
Prior to implementing year-round schedule	Education Code 37616	BP 6117	Public hearing on year-round program
Prior to implementing alternative schedule	Education Code 46162	6112	Public hearing on alternative schedule in secondary grades
Annually	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	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

<b>When/Whom to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation #</b>	<b>Subject</b>
Upon placement of automated external defibrillator (AED) in school, and annually thereafter	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus, sudden cardiac arrest, emergency response plan
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, 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 new employees upon hire and other employees upon request, in districts with 25 or more employees	Labor Code 230.1	AR 4161.2; 4261.2; 4361.2	Rights pursuant to Labor code 23-230.1 pertaining to leaves and accommodations for victims of crime or abuse
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
Within one day of receiving notice of potential exposure to COVID-19, to employees who were on the premises during the infectious period, the exclusive representative, and the employer of subcontracted employees as applicable	Labor Code 6409.6	AR 4157; 4257; 4357	Potential exposure to COVID-19; benefits to which employees may be entitled; available leave options; protection against discrimination and retaliation; district's disinfection and safety plan
Prior to beginning employment	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated of child abuse, reporting obligations, confidentiality rights, copy of law



When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
Upon employment, and when and employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154; 4254; 4354	Disability insurance rights benefits
<b>To principal, counselor who directly supervises or reports on student's behavior or progress, and teacher and other administrators who directly supervise or report on student's behavior or progress when principal believes needs the information for the protection of self or others when working with student, when Superintendent or designee receives written notification that minor student has committed a felony or misdemeanor involving specified offenses</b>	<b>Welfare and Institutions Code 827</b>	<b>AR 4158; 4258; 4358</b>	<b>Limited exception to juvenile court record confidentiality to ensure rehabilitation of juvenile criminal offenders and protect students and staff</b>
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
To all employees	8 CCR 3203	AR 4157; 4257; 4357	The right and procedure to access the injury and illness prevention program
<b>To all employees working with homeless families</b>	<b>42 USC 11432</b>	<b>AR 6173</b>	<b>Duties of district liaison for homeless students</b>
To all employees	34 CFR 106.8	AR 4119.11; 4219.11; 4319.11	Nondiscrimination on the basis of sex; contact information for district's Title IX Coordinator; referral of inquiries to Title IX Coordinator and/or Office for Civil Rights
Annually	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress

<b>II. To Certificated Employees</b>			
<b>When/Whom to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation #</b>	<b>Subject</b>
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 probationary and temporary certificated employees upon employment, and every July thereafter	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
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

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
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
Before the end of the school year 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
<b>During the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies when the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, to any permanent or probationary certificated employee, including an employee holding a position that requires administrative or supervisory credential, whose services are terminated</b>	Education Code 44955.5	BP 4117.3	<b>Decrease in the number of permanent employees in accordance with a schedule of notice and hearing adopted by the Board</b>

<b>When/Whom to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation #</b>	<b>Subject</b>
To teacher, when a student engages in or is reasonably suspected of specified acts	Education Code 49079	AR 4158; 4258; 4358	Student has committed specified act that constitutes suspected of specified acts ground for suspension or expulsion
<b>To teacher of a student who is suspended or expelled, when Superintendent or designee receives transfer student's record regarding acts that resulted in suspension or expulsion</b>	<b>Education Code 48201</b>	<b>AR 4158; 4258; 4358</b>	<b>Student has committed specified act that constitutes ground for suspension or expulsion</b>
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
<b>III. To Classified Employees</b>			
When classified employee is subject to disciplinary action for cause, in nonmerit district	Education Code 45113	AR 4218	Notice of charges, right to hearing, timeline for requesting hearing
<b>By March 15, when laid off due to lack of work or lack of funds, with final notice by May 15</b>	<b>Education Code 45117</b>	<b>AR 4217.3</b>	<b>Notify of layoff, displacement and reemployment rights, right to hearing; final notice of Board decision regarding termination</b>
<b>During the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies when the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, to classified employees who are laid off due to lack of work or lack of funds</b>	<b>Education Code 45117</b>	<b>AR 4217.3</b>	<b>District Statement of Reduction in Force to affected employees in accordance with a schedule of notice and hearing adopted by the Board</b>
At least 60 days prior to the effective date of layoff, or by April 29 for if the employee's position must be eliminated due to the expiration of a specially funded program that expires at end of school year	Education Code 45117	AR 4217.3	Notice of layoff date, displacement and reemployment rights

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
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 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; <b>prior to administration of each drug or alcohol test</b>
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
<b>IV. To Administrative/Supervisory Personnel</b>			
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 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
<b>V. To Individual Employees Under Special Circumstances</b>			
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

<b>When/Whom to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation #</b>	<b>Subject</b>
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
<b>When document identifying employee who is victim of domestic violence is disclosed</b>	<b>Labor Code 230</b>	<b>AR 4158; 4258; 4358</b>	<b>Accommodations and leave for victims of domestic violence</b>
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

<b>When/Whom to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation #</b>	<b>Subject</b>
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; any subsequent changes in designation notice
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: February 10, 2022

LAKESIDE UNION SCHOOL DISTRICT  
Lakeside, California

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 4118: Dismissal/Suspension/Disciplinary Action

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

First Reading: Policy updated to reflect NEW COURT DECISION (Kennedy v. Bremerton School District), in which the U.S. Supreme Court held that the district's decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee's free exercise and free speech rights. Policy also updated to include language formerly in AR that prohibits the disciplining of any employee for protecting a student who is exercising a free speech or press right.

Administrative Regulation 4118 - Dismissal/Suspension/Disciplinary Action Regulation updated to move, from AR to BP, material which prohibits the disciplining of an employee for acting to protect a student's right to free speech or press, and to make clarifying changes throughout.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- |                                                |                                                                                 |
|------------------------------------------------|---------------------------------------------------------------------------------|
| <input type="checkbox"/> Informational         | <input type="checkbox"/> Denial                                                 |
| <input checked="" type="checkbox"/> Discussion | <input type="checkbox"/> Ratification                                           |
| <input type="checkbox"/> Approval              | <input type="checkbox"/> Explanation: <a href="#">Click here to enter text.</a> |
| <input type="checkbox"/> Adoption              |                                                                                 |


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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

  
\_\_\_\_\_  
Lisa DeRosier, Executive Assistant

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
Dr. Rhonda Taylor, Superintendent

**Reviewed by Cabinet Member:** 



**DISMISSAL/SUSPENSION/DISCIPLINARY ACTION**

The Governing Board expects all employees to **perform their jobs satisfactorily**, exhibit professional and appropriate conduct and serve as positive role models both at school and in the community. An **certificated** employee may be ~~suspended or~~ disciplined for ~~unprofessional or inappropriate~~ **conduct or performance** in accordance with law, the ~~district's~~ **applicable** collective bargaining agreement, Board policy, and administrative regulation.

~~(cf. 4000—Concepts and Roles)  
 (cf. 4112.5/4312.5—Criminal Record Check)  
 (cf. 4117.4—Dismissal)  
 (cf. 4119.21/4219.21/4319.21—Professional Standards)  
 (cf. 4141/4241—Collective Bargaining Agreement)~~

~~The Superintendent or designee may take disciplinary action as he/she deems appropriate in light of the particular facts and circumstances involved and based on the severity of the misconduct. Disciplinary actions shall be based on the particular facts and circumstances involved and the severity of the conduct or performance may include, but not be limited to, verbal warnings, written warnings, reassignment, suspension, freezing or reduction of wages, compulsory leave, or dismissal. An employee's private exercise of personal beliefs and activities, including religious, political, cultural, social, or other beliefs or activities, or lack thereof, shall not be grounds for disciplinary action against the employee, provided that the beliefs or activities do not involve coercion of students or any other violation of law, Board policy, or administrative regulation. In addition, an employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student engaged in exercising any free speech or press right authorized by, or for refusing to infringe upon a student's conduct protected pursuant to, Education Code 48907 or 48950.~~

**Disciplinary actions may include, but are not limited to, verbal and written warnings, involuntary reassignment, demotion, suspension without pay, reduction of pay step in class, compulsory leave, and dismissal.**

The Superintendent or designee shall ensure that, consistent with law, disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented.

~~(cf. 1312.1—Complaints Concerning District Employees)  
 (cf. 4030—Nondiscrimination in Employment)  
 (cf. 4032—Complaints Concerning Discrimination in Employment)  
 (cf. 4112.6/4212.6/4312.6—Personnel Files)  
 (cf. 4119.1/4219.4319.1—Civil and Legal Rights)  
 (cf. 4119.11/4219.11/4319.11—Sexual Harassment)~~

~~In accordance with law, the Superintendent or designee shall notify the Commission on Teacher Credentialing when the status of a credentialed employee has been changed as a result of alleged misconduct.~~

~~(cf. 4117.7—Employment Status Reports)~~

## **Suspension/Dismissal Procedures**

**The Superintendent shall notify the Board whenever there is cause to suspend or dismiss an employee pursuant to Education Code 44932 or 44933. When the Board finds that there is cause to suspend or dismiss an employee pursuant to Education Code 44932 or 44933, it may formulate a written statement of charges specifying instances of behavior and the acts or omissions constituting the charge, the statutes and rules that the employee is alleged to have violated when applicable, and the facts relevant to each charge. The Board shall also review any duly signed and verified written statement of charges filed by any other person. (Education Code 44934, 44934.1)**

**Based on the written statement of charges, the Board may, upon majority vote, give notice to the employee of the Board's intention to suspend or dismiss the employee at the expiration of 30 days from the date the notice is served. (Education Code 44934, 44934.1)**

**Prior to serving a suspension or dismissal notice that includes a charge of unsatisfactory performance, the district shall give the employee written notice of the unsatisfactory performance that specifies the nature of the unsatisfactory performance with such specific instances of behavior and with such particularity as to furnish the employee an opportunity to correct the faults and overcome the grounds for any unsatisfactory performance charges and, if applicable, that includes the evaluation made pursuant to Education Code 44660-44665. The written notice of the unsatisfactory performance shall be provided at least 90 days prior to the filing of the suspension or dismissal notice or prior to the last one-fourth of the school days in the year. (Education Code 44938)**

**Prior to serving a suspension or dismissal notice that includes a charge of unprofessional conduct, the district shall give the employee written notice that describes the nature of the unprofessional conduct with such specific instances of behavior and with such particularity as to furnish the employee an opportunity to correct the faults and overcome the grounds for any unprofessional conduct charges and, if applicable, that includes the evaluation made pursuant to Education Code 44660-44665. The written notice of the unprofessional conduct shall be provided at least 45 days prior to the filing of the suspension or dismissal notice. (Education Code 44938)**

**Except for notices that only include charges of unsatisfactory performance, the written suspension or dismissal notice may be served at any time of year. Such notice shall be served upon the employee personally if given outside of the instructional year or, if given during the instructional year, may be served personally or by registered mail to the employee's last known address. Notices with a charge of unsatisfactory performance shall be given only during the instructional year of the school site where the employee is physically employed, and may be served personally or by registered mail to the employee's last known address. (Education Code 44936) If an employee has been served notice and demands a hearing pursuant to Government Code 11505 and 11506, the Board shall either rescind its action or schedule a hearing on the matter. (Education Code 44941, 44941.1, 44943, 44944)**

**Pending suspension or dismissal proceedings for an employee who is charged with egregious misconduct, immoral conduct, conviction of a felony or of any crime involving moral turpitude, incompetency due to mental disability, or willful refusal to perform regular assignments without reasonable cause as prescribed by district rules and regulations, the Board may, if it deems it necessary, immediately suspend the employee from assigned duties. If the employee files a motion with the Office of Administrative Hearings for immediate reversal of the suspension based on a cause other than egregious misconduct, the Board may file a written response before or at the time of the hearing. (Education Code 44939, 44939.1, 44940)**

When a suspension or dismissal hearing is to be conducted by a Commission on Professional Competence, the Board shall, no later than 45 days before the date set for the hearing, select one person with a currently valid credential to serve on the Commission. The appointee shall not be an employee of the district and shall have at least three years' experience within the past 10 years at the same grade span or assignment as the employee, as defined in Education Code 44944. (Education Code 44944)

*Legal Reference:*

EDUCATION CODE

- ~~44008 Effect of termination of probation~~
- ~~44009 Conviction of specified crimes~~
- ~~44010 Sex offense—definitions~~
- ~~44011 Controlled substance offense—definitions~~
- ~~44242.5 Reports and review of alleged misconduct~~
- ~~44425 Conviction of a sex or narcotic offense~~
- ~~44660-44665 Evaluation and assessment of performance of certificated employees~~
- ~~44830.1 Criminal record summary certificated employees~~
- ~~44930-44988 Resignations, dismissal, and leave of absence, especially:~~
- ~~44940 Sex offenses and narcotic offenses; compulsory leave of absence~~
- ~~44940.5 Compulsory leave of absence~~
- ~~45055 Drawing of warrants for teachers~~
- ~~48907 Exercise of free speech, expression~~
- ~~48950 Speech and other communication~~
- ~~51530 Advocacy or teaching of communism~~

GOVERNMENT CODE

- ~~3543.2 Scope of representation~~

HEALTH AND SAFETY CODE

- ~~11054 Schedule I, substances included~~
- ~~11055 Schedule II, substances included~~
- ~~11056 Schedule III, substances included~~
- ~~11357-11361 Marijuana~~
- ~~11363 Peyote~~
- ~~11364 Opium~~
- ~~11370.1 Possession of controlled substances with a firearm~~

PENAL CODE

- ~~187 Murder~~
- ~~291 School employees arrest for sex offense~~
- ~~667.5 Prior prison terms, enhancement of prison terms~~
- ~~1192.7 Plea bargaining limitation~~

CODE OF REGULATIONS, TITLE 5

- ~~80303 Reports of change in employment status~~
- ~~80304 Notice of sexual misconduct~~

COURT DECISIONS

- ~~Crowl v. Commission on Professional Competence, (1990) 225 Cal. App. 3d 334~~

*Management Resources:*

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

~~California's Laws and Rules Pertaining to the Discipline of Professional Certificated Personnel, 2007~~

WEB SITES

- ~~CSBA: <http://www.esba.org>~~
- ~~Commission on Teacher Credentialing: <http://www.etc.ca.gov>~~

<u>State</u>	<u>Description</u>
5 CCR 80303	Reports of change in employment status,; alleged misconduct
5 CCR 80304	Notice of sexual misconduct
Ed. Code 44008	Effect of termination of probation
Ed. Code 44009	Conviction of specified crimes
Ed. Code 44010	Sex offense; definitions

<i>Ed. Code 44011</i>	<i>Controlled substance offense</i>
<i>Ed. Code 44242.5</i>	<i>Reports and review of alleged misconduct</i>
<i>Ed. Code 44425</i>	<i>Conviction of a sex or narcotic offense</i>
<i>Ed. Code 44660-44665</i>	<i>Evaluation and assessment of performance of certificated employees</i>
<i>Ed. Code 44830.1</i>	<i>Criminal record summary certificated employees</i>
<i>Ed. Code 44929.21</i>	<i>Notice of reelection decision; districts with 250 ADA or more</i>
<i>Ed. Code 44929.23</i>	<i>Districts with less than 250 ADA</i>
<i>Ed. Code 44930-44988</i>	<i>Resignations, dismissals and leaves of absence</i>
<i>Ed. Code 45055</i>	<i>Drawing of warrants for teachers</i>
<i>Ed. Code 48907</i>	<i>Exercise of free expression; time, place and manner rules and regulations</i>
<i>Ed. Code 48950</i>	<i>Speech and other communication</i>
<i>Ed. Code 51530</i>	<i>Advocacy or teaching of communism</i>
<i>Gov. Code 1028</i>	<i>Advocacy of communism</i>
<i>Gov. Code 11505-11506</i>	<i>Hearing</i>
<i>Gov. Code 3543.2</i>	<i>Scope of representation</i>
<i>H&amp;S Code 11054</i>	<i>Schedule I; substances included</i>
<i>H&amp;S Code 11055</i>	<i>Schedule II; substances included</i>
<i>H&amp;S Code 11056</i>	<i>Schedule III; substances included</i>
<i>H&amp;S Code 11357-11361</i>	<i>Marijuana</i>
<i>H&amp;S Code 11363</i>	<i>Peyote</i>
<i>H&amp;S Code 11364</i>	<i>Opium</i>
<i>H&amp;S Code 11370.1</i>	<i>Possession of controlled substances with a firearm</i>
<i>Pen. Code 11165.2-11165.6</i>	<i>Child abuse or neglect; definitions</i>
<i>Pen. Code 1192.7</i>	<i>Plea bargaining limitation</i>
<i>Pen. Code 187</i>	<i>Murder</i>
<i>Pen. Code 291</i>	<i>School employees arrest for sex offense</i>
<i>Pen. Code 667.5</i>	<i>Prior prison terms,; enhancement of prison terms</i>

**Management Resources Description**

<i>California Constitution Article 1, Section 1</i>	<i>Inalienable rights</i>
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**Federal Law Description**

<i>U.S. Constitution First Amendment</i>	<i>Free exercise, free speech, and establishment clauses</i>
<i>Commission on Teacher Credentialing Publication</i>	<i>California's Laws and Rules Pertaining to the Discipline of Professional Certificated Personnel, 2007</i>
<i>Court Decision</i>	<i>Kennedy v. Bremerton School District (2022) 142 S.Ct. 2407</i>
<i>Court Decision</i>	<i>Crowl v. Commission on Professional Competence, (1990) 225 Cal. App. 3d 334</i>
<i>Court Decision</i>	<i>Morrison v. State Board of Education (1969) 1 Cal.3d 214</i>
<i>Website</i>	<i>Commission on Teacher Credentialing</i>
<i>Website</i>	<i>CSBA</i>
<i>Website</i>	<i>Department of General Services, About Teacher Dismissal Case Type (<a href="https://www.dgs.ca.gov/OAH/Case-Types/General-Jurisdiction/About/Page-Content/About-Teacher-Dismissal">https://www.dgs.ca.gov/OAH/Case-Types/General-Jurisdiction/About/Page-Content/About-Teacher-Dismissal</a>)</i>
<i>Website</i>	<i>Office of Administrative Hearings (<a href="https://www.dgs.ca.gov/OAH">https://www.dgs.ca.gov/OAH</a>)</i>
<i>Website</i>	<i>Office of the Attorney General (<a href="https://oag.ca.gov/">https://oag.ca.gov/</a>)</i>

**Cross References**

<i>Code</i>	<i>Description</i>
<i>1114</i>	<i>District-Sponsored Social Media</i>
<i>1312.1</i>	<i>Complaints Concerning District Employees</i>
<i>1312.3</i>	<i>Uniform Complaint Procedures</i>
<i>1312.3-E PDF(1)</i>	<i>Uniform Complaint Procedures</i>
<i>1312.3-E PDF(2)</i>	<i>Uniform Complaint Procedures</i>
<i>3230</i>	<i>Federal Grant Funds</i>
<i>3512</i>	<i>Equipment</i>

3512-E(1)	<i>Equipment</i>
3512-E PDF (1)	<i>Equipment</i>
3513.3	<i>Tobacco-Free Schools</i>
3513.4	<i>Drug And Alcohol Free Schools</i>
3515.2	<i>Disruptions</i>
3515.21	<i>Unmanned Aircraft Systems (Drones)</i>
3516.2	<i>Bomb Threats</i>
4000	<i>Concepts And Roles</i>
4020	<i>Drug And Alcohol-Free Workplace</i>
4030	<i>Nondiscrimination In Employment</i>
4040	<i>Employee Use Of Technology</i>
4040-E(1)	<i>Employee Use Of Technology</i>
4040-E PDF(1)	<i>Employee Use Of Technology</i>
4112	<i>Appointment And Conditions Of Employment</i>
4112.1	<i>Contracts</i>
4112.4	<i>Health Examinations</i>
4112.42	<i>Drug And Alcohol Testing For School Bus Drivers</i>
4112.5	<i>Criminal Record Check</i>
4112.5-E(1)	<i>Criminal Record Check</i>
4112.5-E PDF(1)	<i>Criminal Record Check</i>
4112.6	<i>Personnel Files</i>
4112.9	<i>Employee Notifications</i>
4112.9-E(1)	<i>Employee Notifications</i>
4112.9-E PDF(1)	<i>Employee Notifications</i>
4113.5	<i>Working Remotely</i>
4114	<i>Transfers</i>
4115	<i>Evaluation/Supervision</i>
4117.7	<i>Employment Status Reports</i>
4119.1	<i>Civil And Legal Rights</i>
4119.11	<i>Sexual Harassment</i>
4119.12	<i>Title IX Sexual Harassment Complaint Procedures</i>
4119.12-E(1)	<i>Title IX Sexual Harassment Complaint Procedures</i>
4119.12-E PDF(1)	<i>Title IX Sexual Harassment Complaint Procedures</i>
4119.21	<i>Professional Standards</i>
4119.21-E(1)	<i>Professional Standards</i>
4119.21-E PDF(1)	<i>Professional Standards</i>
4119.22	<i>Dress And Grooming</i>
4119.23	<i>Unauthorized Release Of Confidential/Privileged Information</i>
4119.25	<i>Political Activities Of Employees</i>
4127	<i>Temporary Athletic Team Coaches</i>
4131.1	<i>Teacher Support And Guidance</i>
4136	<i>Nonschool Employment</i>
4141	<i>Collective Bargaining Agreement</i>
4141.6	<i>Concerted Action/Work Stoppage</i>
4154	<i>Health And Welfare Benefits</i>
4157	<i>Employee Safety</i>
4158	<i>Employee Security</i>
4159	<i>Employee Assistance Programs</i>
4161	<i>Leaves</i>
4212.4	<i>Health Examinations</i>
4212.42	<i>Drug And Alcohol Testing For School Bus Drivers</i>
4212.5	<i>Criminal Record Check</i>
4212.5-E(1)	<i>Criminal Record Check</i>
4212.5-E PDF(1)	<i>Criminal Record Check</i>
4212.6	<i>Personnel Files</i>
4212.9	<i>Employee Notifications</i>
4212.9-E(1)	<i>Employee Notifications</i>
4212.9-E PDF(1)	<i>Employee Notifications</i>
4213.5	<i>Working Remotely</i>

4219.1	<i>Civil And Legal Rights</i>
4219.11	<i>Sexual Harassment</i>
4219.12	<i>Title IX Sexual Harassment Complaint Procedures</i>
4219.12-E(1)	<i>Title IX Sexual Harassment Complaint Procedures</i>
4219.12-E PDF(1)	<i>Title IX Sexual Harassment Complaint Procedures</i>
4219.21	<i>Professional Standards</i>
4219.21-E(1)	<i>Professional Standards</i>
4219.21-E PDF(1)	<i>Professional Standards</i>
4219.22	<i>Dress And Grooming</i>
4219.23	<i>Unauthorized Release Of Confidential/Privileged Information</i>
4219.25	<i>Political Activities Of Employees</i>
4227	<i>Temporary Athletic Team Coaches</i>
4236	<i>Nonschool Employment</i>
4241	<i>Collective Bargaining Agreement</i>
4241.6	<i>Concerted Action/Work Stoppage</i>
4254	<i>Health And Welfare Benefits</i>
4257	<i>Employee Safety</i>
4258	<i>Employee Security</i>
4259	<i>Employee Assistance Programs</i>
4261	<i>Leaves</i>
4312.4	<i>Health Examinations</i>
4312.42	<i>Drug And Alcohol Testing For School Bus Drivers</i>
4312.5	<i>Criminal Record Check</i>
4312.5-E(1)	<i>Criminal Record Check</i>
4312.5-E PDF(1)	<i>Criminal Record Check</i>
4312.6	<i>Personnel Files</i>
4312.9	<i>Employee Notifications</i>
4312.9-E(1)	<i>Employee Notifications</i>
4312.9-E PDF(1)	<i>Employee Notifications</i>
4313.5	<i>Working Remotely</i>
4317.7	<i>Employment Status Reports</i>
4319.1	<i>Civil And Legal Rights</i>
4319.11	<i>Sexual Harassment</i>
4319.12	<i>Title IX Sexual Harassment Complaint Procedures</i>
4319.12-E(1)	<i>Title IX Sexual Harassment Complaint Procedures</i>
4319.12-E PDF(1)	<i>Title IX Sexual Harassment Complaint Procedures</i>
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4319.21-E(1)	<i>Professional Standards</i>
4319.21-E PDF(1)	<i>Professional Standards</i>
4319.22	<i>Dress And Grooming</i>
4319.23	<i>Unauthorized Release Of Confidential/Privileged Information</i>
4319.25	<i>Political Activities Of Employees</i>
4327	<i>Temporary Athletic Team Coaches</i>
4336	<i>Nonschool Employment</i>
4354	<i>Health And Welfare Benefits</i>
4357	<i>Employee Safety</i>
4358	<i>Employee Security</i>
4359	<i>Employee Assistance Programs</i>
4361	<i>Leaves</i>
5144.2	<i>Suspension And Expulsion/Due Process (Students With Disabilities)</i>
5145.2	<i>Freedom Of Speech/Expression</i>
5145.3	<i>Nondiscrimination/Harassment</i>
5145.7	<i>Sexual Harassment</i>
5145.71	<i>Title IX Sexual Harassment Complaint Procedures</i>
5145.71-E PDF(1)	<i>Title IX Sexual Harassment Complaint Procedures</i>
5145.9	<i>Hate-Motivated Behavior</i>
6145.2	<i>Athletic Competition</i>
6162.54	<i>Test Integrity/Test Preparation</i>
9000	<i>Role Of The Board</i>

9321  
9321-E PDF(1)  
9321-E PDF(2)

*Closed Session*  
*Closed Session*  
*Closed Session*

Policy 4118  
adopted: September 17, 2012  
revised: ~~March 1, 2021~~

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

**DISMISSAL/SUSPENSION/DISCIPLINARY ACTION**

**Causes for Suspension or Dismissal**

A certificated employee with permanent status may be suspended without pay or dismissed only for one or more of the following causes: (Education Code 44932)

1. Immoral conduct including, but not limited to, egregious misconduct that is the basis for a sex offense or controlled substance offense described in Education Code 44010 or 44011 or child abuse and neglect as described in Penal Code 11165.2-11165.6
1. Unprofessional conduct
2. Commission, aiding, or advocating the commission of acts of criminal syndicalism
3. Dishonesty
4. Unsatisfactory performance
5. Evident unfitness for service
6. Physical or mental condition unfitting the employee to instruct or associate with children
7. Persistent violation of or refusal to obey the school laws or reasonable regulations of the state or district
8. Conviction of a felony or of any crime involving moral turpitude
9. Violation of Education Code 51530 or Government Code 1028 (prohibiting the advocacy or teaching of communism)
10. Alcoholism or other drug abuse that makes the employee unfit to instruct or associate with children

An employee may be suspended or dismissed on grounds of unprofessional conduct consisting of acts or omissions not listed above if the charge specifies instances of behavior deemed to constitute unprofessional conduct. (Education Code 44933)

**~~Suspension Without Pay~~**

~~A probationary certificated employee may be suspended without pay for a specified period during the school year as an alternative to dismissal following procedures designated in Education Code 44948.3.~~

~~Prior to any disciplinary action on charges leading to suspension without pay on the grounds of unprofessional conduct, the Superintendent or designee shall give the employee written notice. This written notice shall: (Education Code 44938)~~

1. ~~Indicate the nature of the employee's unprofessional conduct~~
2. ~~Cite specific instances of unprofessional behavior~~
3. ~~Give the employee a 45 day opportunity to correct the misconduct and overcome the ground(s) for the charge(s)~~
4. ~~Include the evaluation made pursuant to Education Code 44660-44665, if applicable~~

~~(cf. 4115 - Evaluation/Supervision)~~



## **Mandatory Leave of Absence**

~~Upon being informed that a certificated employee has been charged with a "mandatory leave of absence offense," the Superintendent or designee shall immediately place the employee on a leave of absence. A mandatory leave of absence offense includes: (Education Code 44830.1, 44940)~~

- ~~1. Any sex offense as defined in Education Code 44010~~
- ~~2. Any offense involving the unlawful sale, use, or exchange to minors of controlled substances as listed in Health and Safety Code 11054, 11055, and 11056, with the exception of marijuana, mescaline, peyote, or tetrahydrocannabinols~~

~~(cf. 4117.7—Employee Status Reports)~~

~~Upon receipt of notification from the Department of Justice by telephone that a current temporary, substitute, or probationary employee serving before March 15 of the his/her second probationary year has been convicted of a violent or serious felony, that employee shall be immediately placed on leave without pay. Upon receipt of written electronic notification of the conviction from the Department of Justice, such employee shall be automatically terminated and without regard to any other termination procedure. (Education Code 44830.1)~~

~~(cf. 4112.5/4312.5—Criminal Record Check)~~

~~An employee's compulsory leave may extend for not more than 10 days after the entry of judgment in the proceedings. However, the Governing Board may extend a certificated employee's compulsory leave by giving notice, within 10 days after the entry of judgment in the proceedings, that the employee will be dismissed within 30 days from the date of service of the notice unless he/she demands a hearing. (Education Code 44940, 44940.5)~~

~~(cf. 4117.4—Dismissal)~~

~~Employee compensation during the period of compulsory leave shall be made in accordance with Education Code 44940.5.~~

## **Optional Leave of Absence**

~~The Board may require an immediate compulsory leave of absence when a certificated employee is charged with an "optional leave of absence offense" as specified in law. Such employees shall be subject to the same requirements specified in Education Code 44940.5 regarding extension of the leave, furnishing of a bond, and payment of salaries for employees charged with mandatory leave of absence offenses. (Education Code 44940, 44940.5)~~

## **Protection of a Student's Free Speech or Press Rights**

~~An employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student, or for refusing to infringe on a student's protected conduct, when that student is exercising his/her free speech or press rights pursuant to Education Code 48907 or 48950. (Education Code 48907, 48950)~~

*(cf. 4119.1/4219.1/4319.1 Civil and Legal Rights)*  
*(cf. 5145.2 Freedom of Speech/Expression)*

## **Suspension/Dismissal of Permanent Employees**

**When a permanent certificated employee is charged with one or more of the offenses specified in the section "Causes for Suspension or Dismissal" above, the following procedures shall apply:**

- 1. The person preparing a written statement of charges that there is cause to suspend or dismiss an employee shall submit the signed statement to the Governing Board, or a written statement of charges shall be formulated by the Board that cause to suspend or dismiss the permanent employee exists (Education Code 44934, 44934.1)**
- 2. The employee, upon receiving notice of the Board's intent to suspend or dismiss, may request a hearing on the matter. The hearing shall be conducted by the Commission on Professional Competence, except that any case involving only egregious misconduct shall be heard instead by an administrative law judge and, in any other case, the hearing may be conducted by an administrative law judge when both the district and the employee so stipulate. (Education Code 44943, 44944, 44944.05, 44944.1, 44944.3)**
- 3. Except when the employee is charged solely with egregious misconduct, the district may amend the charges less than 90 days before the hearing only upon showing of good cause and upon approval of the administrative law judge. (Education Code 44934)**
- 4. The employee shall be suspended or dismissed when the Commission on Professional Competence or administrative law judge has issued its decision supporting suspension or dismissal or, if the employee did not request a hearing, at the expiration of 30 days after service of the notice of intent to suspend or dismiss. (Education Code 44941, 44943, 44944)**

**The Superintendent or designee shall notify the Commission on Teacher Credentialing when the employment status of a certificated employee has been changed as a result of alleged misconduct or while an allegation of misconduct is pending. (Education Code 44030.5, 44242.5, 44940; 5 CCR 80303)**

## **Suspension/Dismissal of Probationary Employees**

**The district may choose not to rehire probationary employees for the following school year without giving a statement of reasons, if proper notice is provided by March 15. (Education Code 44929.21, 44929.23)**

**During the school year, a probationary employee who is in the first or second year of service may be dismissed only for one or more of the causes listed in Items #1-11 in the section "Causes for Suspension or Dismissal" above or for unsatisfactory performance determined pursuant to Education Code 44660-44665. (Education Code 44948.2, 44948.3)**

**Whenever a first- or second-year probationary employee is so charged, the following procedures shall apply for dismissing the employee during the school year: (Education Code 44948.3)**

- 1. The Superintendent or designee shall give 30 days' prior written notice of dismissal, not later than March 15 in the case of second-year probationary employees. The notice shall include a statement of the reasons for the dismissal, notice of the opportunity to appeal, and, if the cause is unsatisfactory performance, a copy of the evaluation conducted pursuant to Education Code 44664.**

2. Upon receipt of the notice of dismissal, the employee may be dismissed if no request for a hearing is submitted to the Board within 15 days.
3. If a hearing is requested, the district may arrange for the appointment of an administrative law judge to conduct the hearing and to recommend a decision to the Board.

A probationary employee may be suspended without pay for a specified period of time as an alternative to dismissal. (Education Code 44948.3)

### **Compulsory Leave of Absence**

Upon being informed by law enforcement that a certificated employee has been charged with a "mandatory leave of absence offense," the Superintendent or designee shall immediately place the employee on a leave of absence. A mandatory leave of absence offense includes: (Education Code 44830.1, 44940)

1. Any sex offense as defined in Education Code 44010
2. Violation or attempted violation of Penal Code 187 (prohibiting murder)
3. Any offense involving the unlawful sale, use, or exchange to minors of controlled substances as listed in Health and Safety Code 11054, 11055, and 11056

The Superintendent or designee may place on an immediate compulsory leave of absence a certificated employee who is charged with an "optional leave of absence offense," defined as a controlled substance offense specified in Education Code 44011 and Health and Safety Code 11357-11361, 11363, 11364, and 11370.1, except as it relates to marijuana, mescaline, peyote, or tetrahydrocannabinols. (Education Code 44940)

If an employee is charged with an offense that falls into both the mandatory and optional leave of absence definitions, the offense shall be treated as a mandatory leave of absence offense. (Education Code 44940)

An employee's compulsory leave for a mandatory or optional leave of absence offense may extend for not more than 10 days after the entry of judgment in the criminal proceedings. However, the compulsory leave may be extended if the Board gives notice, within 10 days after the entry of judgment in the proceedings, that the employee will be dismissed within 30 days from the date of service of the notice unless he/she demands a hearing is demanded. (Education Code 44940, 44940.5)

During the period of compulsory leave, the employee shall be compensated in accordance with Education Code 44940.5.

Upon receipt of telephone or electronic notification from the Department of Justice that a current temporary, substitute, or probationary employee serving before March 15 of the second probationary year has been convicted of a violent or serious felony, the Superintendent or designee shall immediately place the employee on leave without pay. Upon receipt of electronic notification of the conviction from the Department of Justice, such employee shall be automatically terminated and without regard to any other termination procedure. (Education Code 44830.1)

Regulation 4118  
approved: September 17, 2012  
revised:

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

# LAKESIDE UNION SCHOOL DISTRICT

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**Governing Board Meeting Date:** 5/11/23

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**Agenda Item:**

Board Policy and Administrative Regulation 5131.7: Weapons and Dangerous Instruments

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

First Reading: Policy updated to (1) expand the concept of district provided transportation, (2) reflect NEW LAW (SB 906, 2022) which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, (3) move language regarding student suspension and expulsion in order to keep related content together, and (4) add language regarding staff training to align with staff responsibilities to report potential homicidal acts.

Regulation also updated to add headings for the Options regarding tear gas or tear gas weapons, and to emphasize that for districts that allow students to bring tear gas or tear gas weapons to school, the student needs to either be accompanied by, or have the written consent, of a parent/guardian. Administrative Regulation 5131.7 - Weapons and Dangerous Instruments Regulation updated to expand the list of prohibited weapons and dangerous instruments to include additional items that are listed in law.

**Fiscal Impact (Cost):**

N/A

**Funding Source:**

N/A

**Recommended Action:**

- Informational
- Discussion
- Approval
- Adoption

- Denial
  - Ratification
  - Explanation: [Click here to enter text.](#)
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**Originating Department/School:** Superintendent's Office

**Submitted/Recommended By:**

**Approved for Submission to the Governing Board:**

  
\_\_\_\_\_  
**Lisa DeRosier, Executive Assistant**

  
\_\_\_\_\_  
**Dr. Rhonda Taylor, Superintendent**

**Reviewed by Cabinet Member:** 

## WEAPONS AND DANGEROUS INSTRUMENTS

The Governing Board recognizes that students and staff have the right to a safe and secure campus free from physical and psychological harm and desires to protect them from the dangers presented by firearms and other weapons.

*(ef. 0450—Comprehensive Safety Plan)*  
*(ef. 3515.3—District Police/Security Department)*  
*(ef. 5116.1—Intradistrict Open Enrollment)*  
*(ef. 5131—Conduct)*  
*(ef. 5138—Conflict Resolution/Peer Mediation)*

### Possession of Weapons

The Board prohibits any student from possessing weapons, imitation firearms, or other dangerous instruments, as defined in law and administrative regulation, in school buildings, on school grounds or buses, **when using district-provided transportation**, at school-related or school-sponsored activities away from school, or while going to or coming from school.

**If a student is in possession of a prohibited weapon, imitation firearm, or dangerous instrument which creates a threat or perceived threat of a homicidal act, any employee or other school official who is alerted to or observes such threat shall immediately report the threat to law enforcement.**

Under the power granted to the Board to protect the safety of students, staff, and others on district property and to maintain order and discipline in the schools, any school employee is authorized to confiscate any prohibited weapon, imitation firearm, or dangerous instrument from any student on school grounds.

*(ef. 4158/4258/4358—Employee Security)*

**The principal or designee shall notify law enforcement authorities when any student possesses a firearm, explosive, or other prohibited weapon or dangerous instrument without permission, sells or furnishes a firearm, or commits any act of assault with a firearm or other weapon. (Education Code 48902; Penal Code 245, 626.9, 626.10; 20 USC 7961)**

Unless ~~he/she~~ **a student** has obtained prior written permission as specified below, a student possessing or threatening others with any weapon, dangerous instrument, or imitation firearm shall be subject to suspension and/or expulsion in accordance with law, Board policy, and administrative regulations.

*(ef. 5144—Discipline)*  
*(ef. 5144.1—Suspension and Expulsion/Due Process)*  
*(ef. 5144.2—Suspension and Expulsion/Due Process (Individuals with Disabilities))*

**All staff shall be made aware of their responsibilities regarding the reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats.**

## **Advance Permission for Possession of a Weapon for Educational Purposes**

**The parent/guardian of a student who desires to possess a firearm, imitation firearm, or other prohibited weapon on school grounds for an educational purpose shall submit a written request to the principal, at least five school days in advance of the planned possession, which explains the planned use of the weapon and the duration, together with a written explanation from the staff person responsible for the school-sponsored activity or class.**

**The principal may grant permission for such possession when he/she determines that it is determined that possession of a firearm, imitation firearm, or other prohibited weapon on school grounds is necessary for a school-sponsored activity or class or as part of the educational program. Factors that shall be considered include, but are not limited to, the planned use of the weapon, the duration and location of the planned use, whether an audience is expected, and any perceived adverse effects to the safety and well-being of students or staff. If the principal grants such permission, he/she shall provide the student and staff person shall be provided with a written explanation regarding any limitations and the permissible duration of the student's possession.**

**When the principal or designee grants permission, all necessary precautions shall be taken to ensure the safety of all persons on school grounds and the safe keeping of the weapon, including, but not limited to, inspecting a firearm to verify that no live ammunition is present. Any permitted weapon shall be stored in a locked vehicle or in an appropriate, locked container before and after its authorized use. Any student granted permission to possess a weapon may be suspended and/or expelled if the weapon is possessed or used inappropriately.**

~~The principal or designee shall notify law enforcement authorities when any student possesses a firearm, explosive, or other prohibited weapon or dangerous instrument without permission, sells or furnishes a firearm, or commits any act of assault with a firearm or other weapon. (Education Code 48902; Penal Code 245, 626.9, 626.10; 20 USC 7151)~~

~~(cf. 3515.2—Disruptions)~~

## **Possession of Pepper Spray**

To prevent potential misuse that may harm students or staff, students are prohibited from carrying tear gas or tear gas weapons such as pepper spray on campus or at school activities.

## **Reporting of Dangerous Objects**

The Board encourages students to promptly report the presence of weapons, injurious objects, or other suspicious activity to school authorities. The identity of a student who reports such activity shall remain confidential to the extent permitted by law.

~~(cf. 5125—Student Records)~~



The Superintendent or designee shall develop strategies designed to facilitate student reporting of the presence of injurious objects on school grounds, such as tip hotlines, electronic transmissions, or other methods that preserve the student's anonymity. Incident reports and records shall not identify the student who reported the possession. The Superintendent or designee also shall inform staff, students, and parents/guardians that students who report the presence of injurious objects on school campuses are to be protected and their identity shielded.

*Legal Reference:*

EDUCATION CODE

~~35291~~ *Governing board to prescribe rules for discipline of the schools*

~~48900~~ *Grounds for suspension/expulsion*

~~48902~~ *Notification of law enforcement authorities*

~~48915~~ *Required recommendation for expulsions*

~~48916~~ *Readmission*

~~49330-49335~~ *Injurious objects*

PENAL CODE

~~245~~ *Assault with deadly weapon*

~~417.4~~ *Imitation firearm; drawing or exhibiting*

~~626.9~~ *Gun-Free School Zone Act of 1995*

~~626.10~~ *Dirks, daggers, knives, razor or stun gun; bringing or possessing in school*

~~653k~~ *Switchblade knife*

~~16100-17350~~ *Definitions*

~~22810-23025~~ *Tear gas weapon (pepper spray)*

~~25200-25225~~ *Firearms, access to children*

~~30310~~ *Prohibition against ammunition on school grounds*

UNITED STATES CODE, TITLE 20

~~6301-7941~~ *No Child Left Behind Act, especially:*

~~7151~~ *Gun-Free Schools Act*

*Management Resources:*

CSBA PUBLICATIONS

~~Safe Schools: Strategies for Governing Boards to Ensure Student Success, Third Edition, October 2011~~

CALIFORNIA DEPARTMENT OF EDUCATION COMMUNICATIONS

~~0401.01~~ *Protecting Student Identification in Reporting Injurious Objects*

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

~~Guidance Concerning State and Local Responsibilities Under the Gun-Free Schools Act, January 2004~~

WEB SITES

~~CSBA: <http://www.esba.org>~~

~~California Department of Education, Safe Schools: <http://www.cde.ca.gov/lr/ss>~~

~~National Alliance for Safe Schools: <http://www.safeschools.org>~~

~~National School Safety Center: <http://www.schoolsafety.us>~~

~~U.S. Department of Education, Office of Safe and Drug-Free Schools:~~

~~<http://www.ed.gov/about/offices/list/osdfs>~~

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

State

*Ed. Code 35291*

*Ed. Code 48902*

*Ed. Code 48915*

*Ed. Code 48916*

*Ed. Code 48980*

*Ed. Code 49330-49335*

*Ed. Code 49390-49395*

Description

*Governing board to prescribe rules for discipline of the schools*

*Mandatory notification of law enforcement authorities*

*Required recommendation for expulsions*

*Readmission*

*Parent/Guardian notifications*

*Injurious objects*

*Homicide threats*

*Pen. Code 16100-17360*  
*Pen. Code 22810-23025*  
*Pen. Code 245*  
*Pen. Code 25200-25225*  
*Pen. Code 30310*  
*Pen. Code 417.4*  
*Pen. Code 626.10*

*Pen. Code 626.9*  
*Federal*  
*6 USC 665k*

*20 USC 6301-8961*

*20 USC 7961*  
*Management Resources*  
*CSBA Publication*

*U.S. Department of Education Publication*

*Website*

*Website*  
*Website*  
*Website*

*Website*

*Website*  
*Website*

*Website*

*Cross References*

*Code*  
*0450*  
*1313*  
*3515*  
*3515.3*  
*3515.31*  
*3515.7*  
*3516.2*  
*4158*  
*4258*  
*4358*  
*5116.1*  
*5125*  
*5131*  
*5131.41*  
*5136*  
*5137*  
*5138*  
*5141.4*  
*5144*  
*5144.1*  
*5144.2*

*Definitions*

*Tear gas weapon (pepper spray)*  
*Assault with deadly weapon*  
*Firearms; access to children*  
*Prohibition against ammunition on school grounds*  
*Imitation firearm; drawing or exhibiting*  
*Dirks, daggers, knives, razor or stun gun; bringing or possessing in school*  
*Gun-Free School Zone Act of 1995*  
*Description*  
*Federal Clearinghouse on School Safety Evidence-Based Practices*  
*Strengthening and Improvement of Elementary and Secondary Schools*  
*Gun-Free Schools Act*  
*Description*  
*Safe Schools: Strategies for Governing Boards to Ensure Student Success, Third Edition, October 2011*  
*Guidance Concerning State and Local Responsibilities Under the Gun-Free Schools Act, 2018*  
*CSBA District and County Office of Education Legal Services*  
*National Alliance for Safe Schools*  
*National School Safety Center*  
*U.S. Department of Education, Safe Schools*  
*(<https://www2.ed.gov/about/offices/list/osep/gtss.html>)*  
*U.S. Department of Homeland Security, Fusion Centers*  
*(<https://www.dhs.gov/fusion-centers>)*  
*California Department of Education, Safe Schools*  
*California State Threat Assessment System*  
*(<https://calstas.org/>)*  
*CSBA*

*Description*

*Comprehensive Safety Plan*  
*Civility*  
*Campus Security*  
*District Police/Security Department*  
*School Resource Officers*  
*Firearms On School Grounds*  
*Bomb Threats*  
*Employee Security*  
*Employee Security*  
*Employee Security*  
*Intradistrict Open Enrollment*  
*Student Records*  
*Conduct*  
*Use Of Seclusion And Restraint*  
*Gangs*  
*Positive School Climate*  
*Conflict Resolution/Peer Mediation*  
*Child Abuse Prevention And Reporting*  
*Discipline*  
*Suspension And Expulsion/Due Process*  
*Suspension And Expulsion/Due Process (Students With Disabilities)*

5145.12  
6184

*Search And Seizure*  
*Continuation Education*

Policy 5131.7  
adopted: September 17, 2012  
revised:

**LAKESIDE UNION SCHOOL DISTRICT**  
Lakeside, California

**WEAPONS AND DANGEROUS INSTRUMENTS**

Prohibited weapons and dangerous instruments include, but are not limited to: (Education Code 48915, 49330; Penal Code 626.10, 16100-~~17350~~ **17360**, 30310)

1. Firearms: pistols, revolvers, shotguns, rifles, **machineguns**, "zip guns," "stun guns," tasers, **cane guns**, **camouflaging firearms**, and any other device **from which is expelled through a barrel and** capable of propelling a projectile by the force of an explosion or other form of combustion
2. Ammunition or reloaded ammunition
3. Knives, razor blades, and box cutters: any dirks, daggers (**or concealed dirks or daggers**), ice picks, or other weapons with a fixed, sharpened blade fitted primarily for stabbing, weapons with a blade fitted primarily for stabbing, weapons with a blade longer than  $\geq 3\text{-}1/2$  inches, folding knives with a blade that locks into place, **switchblade knives** and razors with an unguarded blade
4. Explosive and/or incendiary devices: pipe bombs, time bombs, **rockets or rocket-propelled projectile launchers**, cap guns, **bullets containing or carrying an explosive agent**, containers of inflammable fluids, and other hazardous devices **or concealed explosive substances**
5. Any instrument that expels a metallic projectile, such as a BB or a pellet, through the force of air pressure, carbon dioxide pressure, or spring action, or any spot marker gun
6. Any other dangerous device, instrument, or weapon, including those defined in Penal Code ~~12020~~ **16000-34370**, including a blackjack, slingshot, billy, nunchaku, sandclub, sandbag, metal knuckles, or any metal plate with three or more radiating points with one or more sharp edges designed for use as a weapon
7. Any imitation firearm, defined as a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm

Any employee may take any weapon or dangerous instrument from the personal possession of a student while the student is on school premises or under the authority of the district. (Education Code 49331, 49332)

*(cf. 5145.12—Search and Seizure)*

In determining whether to take possession of the weapon or dangerous instrument, the employee shall use ~~his/her~~ **the employee's** own judgment as to the dangerousness of the situation and, based upon this analysis, shall take one of the following actions:

1. Confiscate the object and deliver it to the principal immediately

2. Immediately notify the principal, who shall take appropriate action
3. Immediately notify the local law enforcement agency and the principal

*(ef. 0450—Comprehensive Safety Plan)*

*(ef. 3515.3—District/Police Security Department)*

*(ef. 4158/4258/4358—Employee Security)*

When informing the principal about the possession of a weapon or dangerous instrument, the employee shall report the name(s) of persons involved, witnesses, location, and the circumstances of the possession.

The principal shall report any possession of a weapon or dangerous instrument to the student's parents/guardians by telephone or in person, and shall follow this notification with a letter.

The employee shall retain possession of the instrument until the risk of its use as a weapon has dissipated or, upon the request of the student's parent/guardian, until the parent/guardian appears and personally takes possession. (Education Code 49331, 49332)