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

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

Board of Education Agenda
February 11, 2020

A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS – 6:00 p.m.

B. CLOSED SESSION – 6:00 p.m.
1. Student expulsion in one case (Education Code section 48918[f]).

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

D. APPROVAL OF THE MINUTES – January 28, 2020, regular meeting, pages 2214-2217.

E. ORGANIZATIONS/ANNOUNCEMENTS – 6:35 p.m.
1. **High School Student Council Reports**
2. **Staff Reports**
3. **Board-appointed/District Committees**
4. **Employee Organizations**
5. **Other District Organizations**
6. **Closed Session/Expulsion Actions** (Government Code section 54957.1)

F. VISITOR COMMENTS – 6:45 p.m.
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter.

G. CONSENT CALENDAR – G-1/G-10 – 7:15 p.m.
Action: The administration recommends that the consent calendar, G-1 through G-10, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. *Personnel – appointments, leaves of absence, separations and job description/salary range change.

2. *Purchasing Report – purchase orders and service agreements, change orders, construction and public works bids and piggyback contracts.

3. Acceptance of the following gifts (# = donor's est.):
Encina Preparatory High School: from Encina Preparatory High School Boosters Club – for football, baseball, volleyball and soccer programs: $2,911.08; from Point West Rotary Club Foundation – for athletics: $2,189; from Dulberg Family Trust – for soccer club: $100.
Greer Elementary School: from Ramsay Wiesenfeld: $300.
Mission Avenue Open Elementary School: from Kiwanis Club of Carmichael Foundation – for mathematics grant: $1,000.
Nutrition Services: from Fair Oaks United Methodist Church – for payment toward the negative meal balance at Deterding Elementary School: $4,060; from Spirit of Giving Team – for payment toward negative meal balances: $1,320.

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

5. *Approval of the following board policies (BP) as required by state and local law (annual policy review): BP 3430 Investing and Debt Management, BP 5116.1 Intradistrict Open Enrollment, BP 6020 Parent Involvement and Family Engagement, BP 6145 Extracurricular/Cocurricular Activities (Discussed: 01/28/2020).

6. *Approval of Mira Loma High School out-of-country field trip to Japan.

7. *Approval of Strategic Framework (Discussed: 01/14/2020).

8. *Acceptance of 2018-2019 audit reports for Measures J, N, P and S as prepared by Gilbert Associates Inc.

9. *Approval of Memorandum of Understanding between SJUSD and Visions In Education for special education services, effective July 1, 2020, through June 30, 2021.

10. *Approval of four new members to the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC).

*Material provided.

H. CONSENT CALENDAR (continued, if necessary)
Discussion and action on the items removed from the consent calendar.

I. BUSINESS ITEMS

1. Continuous Improvement Series: English Language Learner Update – 7:20 p.m. (Calvin)
Material provided.

Report: regarding an update on the English Language Learner program.

2. Oral Recommendation and Addendum to Superintendent's Employment Contract – 7:50 p.m. (Simlick)
Material provided.

Action: Staff recommends that the board approve the third addendum to the superintendent's employment agreement.

J. BOARD REPORTS – 7:55 p.m.

K. FUTURE AGENDA – 8:05 p.m.
The board may wish to identify items to be discussed at future meetings and the reason therefore.

L. VISITOR COMMENTS – 8:10 p.m.

B. CLOSED SESSION (continued, if necessary)
Announcement of topics/announcement of actions.

M. ADJOURNMENT – 8:15 p.m.

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

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

NOTE: The times indicated are approximate.

Mission Statement

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

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

Board of Education Minutes
January 28, 2020

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

Call to Order (A)
The January 28 regular meeting was called to order by the president, Paula Villescaz.

Roll Call
Present:
Paula Villescaz, president
Michael McKibbin, Ed.D., vice president
Zima Creason, clerk
Pam Costa, member
Saul Hernandez, member

Recess: Closed Session (B)
The meeting was immediately recessed, with the board convening in closed session to consider a student expulsion in one case (Education Code section 48918[f]) and to discuss with negotiator Jim Shoemake, assistant superintendent, Schools and Labor Relations, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups -- management and confidential units (Government Code section 54957.6).

Reconvene Open Session/Pledge of Allegiance (C)
At 6:30 p.m., four members of the Casa Roble Fundamental High School Air Force Junior ROTC led the group in the Pledge of Allegiance.

Minutes Approved (D)
It was moved by Ms. Creason, seconded by Dr. McKibbin, that the minutes of the January 14 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Recognition: 2020 Classified Employees of the Year (E-1a)
Assistant Superintendent of Human Resources Paul Oropallo introduced Maintenance and Operations Lead Roofer David Harrell, Woodside K-8 Intermediate Clerk Typist Rita Holverstott and San Juan High School Instructional Assistant III Kari Bleile as the 2020 Classified Employees of the Year.

Recognition: National School Counseling Week (E-1b)
It was moved by Ms. Costa, seconded by Ms. Creason, to adopt Resolution No. A-394 proclaiming February 3-7 as National School Counseling Week. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

High School Student Council Reports (E-2)
High school student council representatives Stella Chamness and Julian Holmes from Rio Americano High School and Araina Tolliver and Edgar Ambriz from San Juan High School updated the board on the goals, activities and achievements at their respective schools.

Employee Organizations (E-5)
Bill Simmons, president of the San Juan Teachers Association, spoke regarding the equity work that practitioners have undertaken over the past 20 years.

Closed Session/Expulsion Actions (E-7)
Ms. Creason reported that the board voted unanimously to accept as written one stipulated suspended expulsion in case number S-18.

Visitor Comments (F)
Maria Ostendorf introduced herself as the new principal of the California Montessori Project Orangevale campus and provided an update about the school.

Consent Calendar Approved (G-1/G-8)
It was moved by Mr. Hernandez, seconded by Dr. McKibbin, that the consent calendar items G-1 through G-8 be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Personnel (G-1)
Appointments, leaves of absence, separations and job description/salary range change — approved as submitted.

Purchasing Report (G-2)
Purchase orders and service agreements, change orders, construction and public works bids and piggyback contracts — approved as submitted.

Business/Financial Report (G-3)
Notices of completion and warrants and payroll — approved as submitted.

Gifts (G-4)
Acceptance of gifts to Bella Vista High School, El Camino Fundamental High School, Encina Preparatory High School, Mesa Verde High School, Nutrition Services and Rio Americano High School.

Disposal of Surplus Property (G-5)
Approval to dispose of surplus property pursuant to board policy (BP) 3270 and Education Code sections 17545 and 17546.

School Accountability Report Cards (G-6)
Approval of the School Accountability Report Cards (SARCs).

Amendment to Lease Agreement (G-7)
Approval of the first amendment to the lease agreement at 6240 San Juan Avenue, Citrus Heights, California, for additional storage space for surplus furniture due to bond construction projects.

Agreement for Purchase and Sale of Real Property (G-8)
Approval of the Agreement for Purchase and Sale of Real Property between SJUSD and the Sylvan Cemetery District.

Continuous Improvement Series: Social Emotional Learning (I-1)
Assistant Superintendent of Educational Services Debra Calvin, Ed.D., introduced Director of Student Support Services Dominic Covello who presented an update on Social Emotional Learning (SEL) in the district. Mr. Covello provided background information and explained that SEL is an essential component to the Multi-Tiered System of Supports (MTSS) and a collective term for several initiatives. Mr. Covello discussed SEL key competency areas, outcomes, current district-level opportunities and integration as well as how SEL is measured. Lichen K-8 teacher Loretta Moreland provided information and shared specific examples about how she uses SEL in her classroom. School social worker Steve Weaver explained how SEL is integrated at the school-site level, including details about the screening process and the different levels of interventions. Mr. Covello explained next steps and answered questions from the board.

Dr. McKibbin inquired about Positive Behavioral Interventions and Supports (PBIS) and Restorative Practices (RP) and asked how many schools are using more than one SEL approach. Mr. Covello explained that PBIS and RP training opportunities are available as both schoolwide and individual trainings, and he explained that the majority of schools implement a multiprong approach, embedding SEL into frameworks and school programs.

Ms. Creason asked questions related to staff training, social worker access, mental health challenges and levels of support. Mr. Covello explained that initially 11 district staff members were trained in RP, and they will train others in the district. Mr. Weaver explained the current outreach efforts of school social workers in order to raise awareness of available services. Mr. Weaver also explained that some school social workers are licensed and can provide short-term mental health support, and then, if needed, they can work with parents to recommend long-term solutions for students. Mr. Weaver stated that he works at several school sites, and the level of support does vary from school to school. Mr. Covello explained that all school sites have access to documents to help them identify the availability of resources.

Ms. Costa asked questions related to making SEL accessible to all schools, how SEL information is communicated to all teachers and who covers the cost of the curriculum. Mr. Covello explained that all schools have incorporated some form of SEL, but the programs and terminology can vary from site to site; that the menu of supports is available to all staff on the district website; and that there is district-paid curriculum available, which is communicated through MTSS channels.

Mr. Hernandez stated that he is grateful for the services that SJUSD provides, compared to some other districts in the state.

Ms. Villescaz inquired about the shifts in funding related to the White House Counseling Center. Mr. Covello stated that while funding options for the White House Counseling Center still unfold, a limited amount of services have been maintained and additional grant funding is being pursued.

Annual Policy Review (I-2)
General Counsel Linda Simlick explained that in accordance with Board Bylaw 9311 and with state and local law, the board is required to conduct an annual review of the following board policies (BPs): BP 3430 Investing and Debt Management; BP 5116.1 Intradistrict Open Enrollment; BP 6020 Parent Involvement and Family Engagement; and BP 6145 Extracurricular/Cocurricular Activities. Ms. Simlick noted that staff has reviewed the board policies and is recommending revisions to BP 6145. Dr. McKibbin suggested that vaping and vaping-type products be added to the list of prohibited investments in Sacramento County's Annual Investment Policy. Ms. Simlick stated she would forward the suggestion to the county. Action was scheduled for February 11.

Tentative Agreements: SJTA, SJPEC, SJSA, Teamsters (I-3 a,b,c,d)
Before presenting each item, Mr. Shoemake stated that the one-time, off-schedule payment will not increase employees' base compensation and no STRS/PERS contributions will be taken for PEPRA members; STRS/PERS contributions will be taken for Classic members.

There being no public comments, it was moved by Ms. Costa, seconded by Dr. McKibbin, that the tentative agreement between San Juan Teachers Association (SJTA) and San Juan Unified School District (SJUSD) be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

There being no public comments, it was moved by Ms. Creason, seconded by Mr. Hernandez, that the tentative agreement between San Juan Professional Educators Coalition (SJPEC) and San Juan Unified School District (SJUSD) be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

There being no public comments, it was moved by Ms. Costa, seconded by Dr. McKibbin, that the tentative agreement between San Juan Supervisors Association (SJSA) and San Juan Unified School District (SJUSD) be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

There being no public comments, it was moved by Mr. Hernandez, seconded by Ms. Creason, that the tentative agreement between Teamsters Local No. 150 and San Juan Unified School District (SJUSD) be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

One-time, Off-schedule Payment: SJAA, Cabinet, Confidential Group, Unrepresented (I-4 a,b)
There being no public comments, it was moved by Ms. Costa, seconded by Dr. McKibbin, that the one-time, off-schedule payment for San Juan Administrators Association (SJAA), Cabinet, Confidential Group and Unrepresented Specialists be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

PARS Supplementary Retirement Plan (I-5)
It was moved by Ms. Creason, seconded by Dr. McKibbin, to adopt Resolution No. 2970 approving the Public Agency Retirement Services (PARS) supplementary retirement plan for certificated non-management, certificated management, classified non-management, classified management and confidential employees. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

Board Reports (J)
Mr. Hernandez reported that he and other board members attended the annual jazz festival at Rio Americano High School last Thursday, which was a delightful event that included middle and high school participants.

Ms. Costa added that the jazz festival is named after Wayne Reimers, who is an inspiration and great ambassador to SJUSD, and she thanked the Kiwanis Club of Carmichael for providing financial support for the event. Ms. Costa reported that she is now a representative on the California Labor Management Initiative council, a statewide organization that provides professional development opportunities related to labor collaboration, noting that she is currently the only school board member on the council.

Ms. Creason reported that she attended the 21st annual Martin Luther King Jr. celebration at Sacramento State along with Ms. Villescaz, students and other elected officials; that she attended the screening of the profound movie, "Just Mercy," which was co-hosted by the Black Youth Leadership Project; and she provided an update, and also encouraged others to take part in, three service projects that she is currently involved in -- Encina's senior class trip, the clothes closet at Encina and library books at Thomas Kelly.

Dr. McKibbin shared that he took part in the March for the Dream -- along with Ms. Vine, Mr. Simmons, Ms. Brown, Ms. Villescaz, Ms. Creason and a number of SJUSD students -- which was a high-energy celebration of a great leader; and he and other board members went to the Greer Elementary School ribbon cutting, which was a well-attended event and a great opportunity to see the community rally around the school.

Ms. Villescaz reported that the March for the Dream was a wonderful event represented by many SJUSD schools and students, noting the participation of the Black Student Union (BSU) club from Barrett Middle School; that the 21st annual Martin Luther King Jr. celebration dinner featured speaker Ruby Bridges, who brought history to life; that the Greer Elementary School ribbon cutting was a fantastic event and an example of every aspect of the community coming together for a positive outcome; that she has been attending BSU club meetings across the district, seeing how excited students are to help build community at their schools; and that she recently took a tour of district facilities with Frank Camarda, assistant superintendent of Operations, Facilities and Transportation, where she saw many projects at different stages of development.

Future Agenda (K)
There were no items added to the future agenda.

Adjournment (M)
At 8:22 p.m., there being no further announcements or business, the regular meeting was adjourned.

_____ _____
Paula Villescaz, President Kent Kern, Executive Secretary

Approved: _____
:sc

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-1
MEETING DATE: 2/11/2020
APPROVED:

HUMAN RESOURCES

The following reports are submitted for board approval

Personnel Pages	Page #
Appointments	
Management	1
Certificated	1
Classified	1
Leaves of Absence	
Management	
Certificated	1
Classified	
Separations	
Management	1
Certificated	1
Classified	1 - 2
Pre-Retirement Reduced Workload	
Reassignments/Change in Work Year	
Errata	
Job Description/Salary Range Change	
Management	
Certificated	
Classified	2 - 5
Unrepresented	
Cabinet Contracts/Extension of Contract	
Recommendation to Extend A District Intern Credential	
Certificated	
Credential Approval Recommendations	
Certificated	
Charter School Personnel Actions	
Choices	

1. APPOINTMENTS

MANAGEMENT

Type	Name	Status	Assignment	Location	Effective Date (s)	
Promotion	Adolphson, Vanessa	Prob	Director, Special Education	Special Education – Kenneth	02/03/20	
Promotion	Johnston, Dee	Temp	Director, Special Education	Special Education – Kenneth	02/25/20	06/30/20
Rehire	Von Striver, Beth	Temp	Assist Director, Special Ed	Special Education – Kenneth	02/25/20	06/30/20

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)	
New Hire	Cannon, Danica	Temp	Preschool Teacher	Early Childhood Education	01/14/20	06/10/20
New Hire	Sandberg, Melissa	Temp	Counselor 9/12	Rio Americano	01/27/20	02/24/20

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Al Zuhairi, Dhuha	Prob	Non-Instruct Support Aide	Marvin Marshall ECE	01/27/20
New Hire	Azevedo, Savanah	Prob	Nutrition Services Worker I	Greer	01/07/20
New Hire	Billoups, Victoria	Prob	Nutrition Services Worker I	Dyer-Kelly	01/07/20
New Hire	Melamed-Keating, Jennifer	Prob	Instructional Assistant II	Garfield	02/04/20
New Hire	Montes De Oca, Ileana	Prob	School Playground Rec Aide	Northridge	01/13/20
New Hire	Nobes, Maryann	Prob	Instructional Assistant III	Garfield	01/21/20
New Hire	Ricks, Lois	Prob	Intermediate Clerk Typist	Arden	01/29/20
New Hire	Rosas, Stephanie	Prob	Sch/Comm Prevention Spec	Pupil Personnel Services	01/17/20
New Hire	Ruiz, Michelle	Prob	School Playground Rec Aide	Legette	01/31/20
New Hire	Trujillo, Alicia	Prob	Instructional Assistant III	Twin Lakes	01/14/20
New Hire	Visueta, Victoria	Prob	Instructional Assistant II	Encina	01/21/20
New Hire	Willis, Jirawan	Prob	Custodian	Rio Americano	01/28/20
New Hire	Wingate, Robert	Prob	Nutrition Services Worker I	Del Paso Manor	01/14/20
Rehire	Grigonis, Kirsten	Prob	Instructional Assistant II	Cambridge Heights	02/04/20
Rehire	Santillano, Michael	Prob	Instructional Assistant III	Garfield	02/04/20

2. LEAVES OF ABSENCE

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)	
Unpaid	Johnson, Monica	Perm	Tch-(SH) Severely Hndcp	Arden	11/23/19	06/10/20

3. SEPARATIONS

MANAGEMENT

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Patterson, Matthew	Perm	Director, Special Education	Special Education – Kenneth	02/24/20

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Deceased	Garibay, Amy	Perm	Intermediate Clerk Typist	El Camino	01/16/20
Resignation	Adams, Lynn	Perm	Bus Driver	Transportation	01/07/20
Resignation	Burenjargal, Otgontsetseg	Prob	Nutrition Services Worker I	Del Campo	01/10/20
Resignation	Carter, Tiffany	Perm	Instructional Assistant II	Cambridge Heights	01/17/20
Resignation	Chamizo, Rosa	Prob	Custodian	Mesa Verde	01/10/20
Resignation	Collins, Rachael	Prob	Instructional Assistant III	Special Education – Kenneth	01/09/20
Resignation	Edens, Justin	Perm	Instructional Assistant III	Coyle Avenue	01/16/20
Resignation	Guerra, Amber	Prob	Ground Maintenance Tech	Maintenance and Operations	01/20/20
Resignation	Hoffman, Linda	Perm	Intermediate Clerk Typist	Carnegie	01/06/20
Resignation	Kloster, Emily	Prob	Child Develop Assistant-SA	Dewey ECE	01/10/20
Resignation	Moran, Sandra	Prob	Instructional Assistant III	Garfield	12/20/19
Resignation	Mullane, Dominick	Prob	Instructional Assistant III	La Vista	01/17/20
Resignation	Pineda Ambriz, Martha	Prob	Non-Instruct Support Aide	General Davie Jr.	01/13/20
Resignation	Rajopadhye, Avani	Prob	Senior Programmer Analyst	Technology Services	01/10/20
Resignation	Ulbrich, Debbie	Perm	Instructional Assistant I	Mariposa	01/10/20
Resignation	Yerramsetty, Lakshmi	Prob	Intermediate Clerk Typist	Marvin Marshall ECE	01/18/20
Retirement	Way, Gail	Perm	Speech/Lang Pathlgy Assist	Special Education – Kenneth	01/07/20

3. SEPARATIONS (Continued)

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Termination	Al Azawi, Seba	Prob	Inst Assist-Bilingual – Arabic	Sierra Oaks	01/13/20
Termination	Gray, Camile	Prob	Instructional Assistant III	Twin Lakes	11/19/19
Termination	Moore, Kari	Perm	Custodian	Coyle Avenue	12/17/19
Termination	Seaton, Aimee	Prob	Instructional Assistant I	Grand Oaks	01/30/20
Dismissal	CL 483	Perm	Elementary Head Custodian	Maintenance and Operations	02/12/20

4. JOB DESCRIPTION / SALARY RANGE CHANGE

CLASSIFIED

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Financial Information System-Support Specialist (~~Computer Operator II~~)	CSEA	Update	32	N/A	02/12/20

JOB DESCRIPTION

Position Code: 549
Classified Group: CSEA
Salary Range: 32
Work Days: 260

POSITION TITLE: ~~Computer Operator II~~ ***Financial Information System-Support Specialist***

DEFINITION: ~~Classes in this series operate computer systems, multiple on-line teleprocessing systems, auxiliary consoles and peripheral equipment on large scale computer systems; troubleshoots and resolves operating problems; and does related duties as required.~~

Under general supervision, processes large reports, batch printing requests and scans large batch jobs received to support the operations of district departments; maintains output media supplies; provides technical support for the financial information system to district staff and performs routine servicing of assigned equipment to ensure operability.

DIRECTLY RESPONSIBLE TO: Coordinator, Business Systems Support

SUPERVISION OVER: N/A

DUTIES AND RESPONSIBILTIES: (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. ***Processes large report requests received from fiscal services departments within the district financial system.***
2. ***Provides support and assistance to end-users by providing information and remote technical assistance via telephone, email, screen sharing support tools, etc. and escalates more complex issues to appropriate technology personnel for resolution.***
3. ***Troubleshoots and resolves problems received from end-users regarding hardware and software as it pertains to the operation of the district's financial system for assigned areas of responsibility.***
4. ***Responsible for printing payroll and vendor checks and various employer/employee financial documents (i.e. W-2s, 1099s, 1095-Cs, etc.) in compliance with applicable laws and regulations.***
5. ***Communicates with departments to ensure the accuracy of generated outputs per the specifications provided by the department and/or requestor.***
6. **Provides basic training and supports end-users in the use of district financial information system for assigned areas of responsibility.**
7. ***Sets up applicable equipment with required input or output media (i.e. paper, cards, paycheck stock, etc.).***
8. ***Maintains inventories and control records of check stock and other applicable documents and initiates purchase order requests to replenish stocks.***
9. ***Responsible for scanning documents and uploading of files into district electronic filing systems in accordance with district policies and procedures.***
10. ***Organizes departmental equipment e-waste and schedules collection pickups with approved vendor(s).***
11. ***Performs routine servicing of equipment in accordance with departmental policies and procedures to ensure the equipment is properly maintained and cleaned.***
12. ***Monitors the operation of assigned equipment and controlled environmental conditions and notifies management of any failures or serious malfunctions via departmental incident reports.***

13. Contacts external vendors to initiate and schedule non-routine service requests of equipment and notifies management of any parts needed to be replaced as necessary.
14. Generates, documents, and tracks work orders in response to technical difficulties reported by end-users related to the operation of the district's financial system.
15. Performs related work as required.
~~16. Operates computer systems.~~
~~17. Troubleshoots and resolves operating problems.~~
~~18. Organizes input and output queues to process jobs on schedule.~~
~~19. Checks and routes output, out-of-shop tapes and documentation to production control.~~
~~20. Monitors operation of system, communication and data base software.~~
~~21. Initiates incident reports for job malfunctions and for equipment failures.~~
~~22. Assists in training of computer operators.~~
~~23. Notifies vendors and others of abnormal equipment performance.~~
~~24. Participates in solution of system operation problems.~~
~~25. Ensures that equipment is properly maintained and cleaned.~~
~~26. Participates in identifying and resolving communication network problems.~~
~~27. Schedules computer system work as required.~~
~~28. Responsible for backing up applicable systems and data per departmental policies and procedures.~~

QUALIFICATIONS:

Education and Experience:
Any combination of education, experience or training equivalent to graduation from high school that demonstrates the ability to perform the job duties of this position.

~~Three years of experience in performing operations work for medium to large scale computer systems under advanced operating systems; one (1) year of which must have included full responsibility for operating the main console, teleprocessing and related peripheral equipment under advanced operating systems.~~

Knowledge, Skills, and Abilities:
- Knowledge and skill in use of computers and assorted software programs
- ~~Knowledge of advanced computer operating system command concepts~~
- ~~Knowledge of computer system startup and shutdown procedures~~
- Knowledge of ***basic*** computer equipment maintenance procedures
- ***Knowledge of modern office practices and procedures, including filing systems***
- ~~Knowledge of tape management procedures~~
- ~~Knowledge of third and fourth generation computer concepts~~
- Knowledge of principles and practices of data processing procedures, controls, workflow and operating techniques
- ***Knowledge of business practices, processes and procedures***
- ***Knowledge of effective use of manuals and training aids***
- ***Ability to use troubleshooting techniques to solve minor software and/or hardware problems***
- ~~Ability to analyze multiple job requirements and equipment capabilities and schedule jobs for optimum efficiency in a multiprogramming environment~~
- ***Ability to understand and follow verbal and written instruction***

- Ability to communicate effectively both ***verbally*** ~~orally~~ and in writing ***with all levels of district staff and external vendors***
- ~~Ability to respond to emergencies caused by hardware malfunctions, software and applications program, employee absence and other problems~~
- ~~Ability to operate all types of computers and associated peripheral devices~~
- Ability to ***work effectively with all levels of district staff*** ~~establish and maintain effective working relationships with others~~
- ***Ability to establish priorities and meet deadlines***
- ~~Ability to plan and direct the work of others~~
- Ability to maintain consistent, punctual and regular attendance

WORKING CONDITIONS:

Work Environment:
- Indoor office environment
- Moderate to Loud noise

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).
- Communicate to exchange information both in person, in small groups, and/or on the telephone
- Inspect documents and other written materials with fine print
- Move about facilities to conduct work, including walking, sitting, or remaining in a stationary position for extended periods of time
- Operate office equipment requiring repetitive hand movement and fine coordination
- Lift or move equipment or objects weighing up to 30 pounds

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 6/24/1986
Revised: TBD

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-2
MEETING DATE: 02/11/2020

APPROVED: KS KK
Kent Stephens

Purchasing Contracts Report

The following reports are submitted for board approval/ratification:

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

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

January 15, 2020 - January 28, 2020

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
TBD	01/27/2020	K12 Insight	Managed Survey Solutions Multi-Year Contract 02/01/2020 - 01/30/2023, $6,750 per year	$ 20,250.00	030 - Community Relations
TBD	01/27/2020	California Electronic Asset Recovery (CEAR)	E-Waste Recycle and destruction Two Year agreement, 07/01/2019 - 06/30/2021	$5,000.00	Support Services 233 - Business

Purchasing Contracts Board Report
Change Orders/Amendments for Items $95,200

January 15, 2020 - January 28, 2020

Change Orders

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

Service Agreement Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
438	01/27/2020	Michael's Transportation	School to home transportation	$ 50,000.00	$ 292,000.00	$ 185,000.00	$ 527,000.00	211 - Transportation

Contract Consultant Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
907401	01/27/2020	Lionakis	Additional scope for Arden New Construction 002-9512-P1 project; architect work for the County	$ 1,866,200.00	$ 171,062.50	$ 48,125.50	$ 2,085,388.00	216 - Facilities
807928	01/27/2020	Kitchell Corp. dba Kitchell CEM	Phase IV CM scope for Del Campo New Construction 207-9512-N1 project	$ 950,700.00	$ -	$ 621,364.00	$ 1,572,064.00	216 - Facilities
							-	

General Contract/LeaseLease Back/Design Build Contract Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
904998	01/13/2020	American River Construction	Project 151-9390-J1 Twin Lakes HVAC, CCD number 35, 36, 37, 38 additional work	$ 2,525,000.00	$ 121,245.55	$ 14,570.90	$ 2,660,816.45	216 - Facilities

January 15, 2020 - January 28, 2020

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

General Contract/LeaseLease Back/Design Build Contracts

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

Other Contracts

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

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
24	01/27/2020	TBD	16-132	Kitchell Corp. dba Kitchell CEM	Construction Management for Del Campo MOD (CTE) 207-9495-N1 project	$ 276,523.00	216 - Facilities

Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts

January 15, 2020 - January 28, 2020

Staff has determined that purchasing through contracts issued by various state agencies within the State of California will save administrative time and expense, provide favorable pricing, and will be in the best interests of the District. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Fund	Date	PO#	Piggyback #, Title	Vendor Name	Description	Term
23,24,26	01/27/2020	TBD	B17-28-11-000-9291; Pajaro Valley Unified School District	Mobile Modular Management Corporation	Modular classroom buildings and modular toilet room buildings	01/19/2018 - 01/19/2022
14,23,24,26	01/27/2020	TBD	RFP BP# 030117; NJPA Contract # 03117-ITS; reference number 000047270;	Play Power Inc	Recreation and playground equipment, accessories, and supplies	01/04/2017 - 12/04/2021
01	01/27/2020	TBD	OMNIA Partners: Contract# R190304	Quill LLC	Office Supplies	06/01/2019 - 05/31/2024
01	01/27/2020	TBD	OMNIA Partners: Contract# R190503	School Specialty	Educational School Supplies	07/01/2019 - 06/30/2022
01	01/27/2020	TBD	Sourcewell: Contract 081419-SHI	SHI	Technology	10/30/2019 - 10/30/2023
01	01/27/2020	TBD	OMNIA Partners: Contract# R171405	Toshiba	Managed Print Solutions	03/01/2018 - 02/28/2021
01	01/27/2020	TBD	OMNIA Partners: Contract# R160903	Troxell	Audio Visual Equipment	10/01/2016 - 09/30/2020

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-4

MEETING DATE: 02/11/2020

SUBJECT: Surplus Property

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

DEPARTMENT: Business Support Services

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

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

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

ATTACHMENT(S):
A: List of Surplus Property

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 02/03/2020

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Susan Kane, Interim Director, Business Support Services
Kent Stephens, Deputy Superintendent KS

APPROVED BY: Kent Kern, Superintendent of Schools KK

Attachment A

Board of Education Agenda Item
Surplus Property February 11th Meeting Date

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

Location/Site	Make	Model	Description	Serial #	Disposition
Albert Schweitzer			10 - Medium chairs, 10 - kinder chairs, 10 -intermediate chairs, 2 tables, 1 - bookshelf, 20- single desks		Recycled
Arden			5 boxes of Instructional Materials		Recycled
Bella Vista			8 boxes of Instructional Materials		Recycled
Carnegie			2 - Teacher desks		Recycled
Del Campo	Bretford	Mobility	Computer cart	201705101959	Ewaste
Fiscal Services			Printer, office chair		Ewaste/Discarded
Gold River	HP	HP Notebook managed charging cart	Charging cart	5CV209001T	Ewaste
Gold River	HP	Probook 4530s	Notebook computer	1200015872	Ewaste
Gold River	Apple	Mac Computer	Mac Computer	20172498	Ewaste
Gold River	Mitsubishi	TV Receiver CS-31303	Television	524756	Ewaste
Howe Ave			Old washer/dryer, Timpani Drum, Stage Risers etc.		Ewaste/Recycled
Mariemont	HP	Color Laserjet 2600n, gray	Printer	20184734	Ewaste
Mariemont	HP	Laser Jet 2600n printer	HP Laser Jet 2600n printer	8121-0740	Ewaste
Mariemont	HP	HP compaq dc 7600cmt base model	Computer tower	2UB60501HS	Ewaste
Mariemont	HP	HP compaq dc 7600cmt base model	Computer tower	2UB548006N	Ewaste
Mariemont	HP	HPKB-0316	Keyboards	B93AB0AVBSFT75	Ewaste
Mariemont	HP	HP 9109	Keyboards	B93AB0AS9SNCIS	Ewaste
Mariemont	HP	HP 7540 color monitor	Computer monitor	CNN60502PK	Ewaste
Mariemont	HP	HP1740 color monitor	Computer monitor	CNC616261D	Ewaste
Mariemont	HP	HP Mouse	HP Mouse	F93A90AN3SG0LNO	Ewaste
Mariemont	HP	HP Mouse	HP Mouse	F93A90AN3SS1HTX	Ewaste
San Juan Central	Copystar	CS500ci	Color copier machine	10.133.64.14	Ewaste
Trajan	Sharp	LC-70LE66OU	70" Flat Screen TV	410836682	Ewaste

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-5

MEETING DATE: 02/11/2020

SUBJECT: Annual Policy Review

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

DEPARTMENT: Legal Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the following policies. One policy revision is recommended at this time.

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

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

- Government Code section 53646 recommends an annual review of the district's investing policy (BP 3430, last updated by the board on January 24, 2017). To do so necessitates a review of Sacramento County's investment policy (on which the district's board policy is based).
- Title 20 United States Code section 6318 requires an annual review of the district's parental involvement policy (BP 6020, last updated by the board on April 9, 2019).
- Education Code section 35160.5 requires that the Board of Education annually review policies pertaining to student participation in extracurricular/cocurricular activities (BP 6145, last updated by the board on January 27, 2015) and open enrollment (BP 5116.1, last updated by the board on February 12, 2019).

Staff has reviewed these board policies and is recommending revisions to BP 6145.

ATTACHMENTS:

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

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/16/2019, 01/21/2020, 02/03/2020
Board of Education: 01/28/2020

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Linda C. T. Simlick, J.D., General Counsel LCTS

APPROVED BY: Kent Kern, Superintendent of Schools KK

San Juan USD

Board Policy

Investing And Debt Management

BP 3430
Business and Noninstructional Operations

Investing

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

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

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

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

Debt Management

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

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

1. The district shall obtain financing only when necessary or desirable as determined by the Board of Education.

2. The district will identify the appropriate timing and amount of debt or other financing needs as required.

3. The district will pursue efficient debt issuance strategies, and obtain favorable interest rates and other costs in issuing the debt.

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

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

2. Developing a Request for Proposal (RFP) that will be used in the selection of bond counsel, financial advisor and/or underwriter if necessary.

3. Selecting the financing participants for each debt issue, ensuring the debt issue is integrated with the district's overall financing program, approving the structure of each debt issue, and reviewing and approving all documentation for each issue.

4. Overseeing the preparation of the information for the official statement for debt issues.

5. Meeting as necessary in preparation for a financing or to review changes in state or federal laws or regulations.

6. Preparing all information for the bond rating agencies and making presentations as necessary.

7. Administering post debt issuance responsibilities, including the investment and expenditure of the debt proceeds, compliance with annual reporting requirements, and taking steps to help ensure that debt payments are made on time.

8. Ensuring that the arbitrage requirements are monitored and that the appropriate reports are filed with the federal government.

9. Implementing and managing internal control procedures to ensure that the proceeds of proposed debt will be directed to the intended use (Government Code section 8855(i)(1)(E).

Bond Counsel

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

Financial Advisor/Underwriter

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

Use of Short- and Long-Term Debt

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

1. Short-Term Debt

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

(cf. 3460 - Periodic Financial Reports and Accountability)

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

2. Long-term Capital Debt

Prior to issuing debt, the district will examine the relationship of the debt to be issued

with the consideration to its capital improvement plan (Government Code section 8855(i)(1)(C). It will consider the following factors as part of its evaluation:

a. The district will not use long-term obligations for operating purposes.

b. The weighted average maturity will not exceed 120 percent of the remaining expected useful life of the project financed.

c. The district will structure debt in a manner that maximizes debt proceeds, minimizes interest costs, and allows for future debt issuances. The debt structure will also reflect the financing needs and projected ability to make debt payments through the repayment of the debt issued.

d. The district will not issue unfunded long-term debt in excess of 3 percent of annual general fund revenues, unless there is a dedicated tax levy, surplus property sale, fixed lease payments from another public agency or redevelopment revenue stream committed to service the debt.

Types of Debt

Described below are the types of debt that may be issued under this debt policy (Government Code section 8855(i)(1)(B)).

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

Whenever the option exists to offer an issue either for competition or negotiation, the superintendent or designee, the chief financial officer, and director of accounting will undertake an analysis of the options to aid in the decision making process.

2. Refundings

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

3. Capital Leases

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

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

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

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

Method of Sale

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

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

Bond Rating

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

Arbitrage Liability Management

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

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

Legal Reference:
EDUCATION CODE
41001 Deposit of money in county treasury
41002 General fund deposits and exceptions
41002.5 Deposit of certain funds in insured institutions
41003 Funds received from rental of real property
41015 Authorization of and limitation investment of district funds
41017 Deposit of miscellaneous receipts
41018 Disposition of money received
42840-42843 Special reserve fund
GOVERNMENT CODE
8855 California Debt and Investment Advisory Commission: accountability reports
16430 Eligible securities for investment of surplus money
17581.5 Mandates contingent upon state funding
27000.3 Fiduciary for deposits in county treasury
27130-27137 County treasury oversight committees
53600-53609 Investment of surplus
53630-53686 Deposit of funds, especially:
53635 Local agency funds; deposit or investment
53646 Treasurer reports and statements of investment policy
53852.5 Investment term for funds designated for repayment of notes
53859.02 Borrowing by local agency

Management Resources:
CSBA PUBLICATIONS
Maximizing School Board Governance: Fiscal Accountability, 2005
School Finance CD-ROM, 2005
CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION PUBLICATIONS
Local Agency Investment Guidelines, 2002, rev. 2004
WEB SITES
California State Treasurer's Office, California Debt and Investment Advisory Commission:
http://www.treasurer.ca.gov/cdiac

Policy SAN JUAN UNIFIED SCHOOL DISTRICT
adopted: June 9, 1992 Carmichael, California
revised: May 27, 1997
revised: February 28, 2006
revised: February 27, 2007
revised: January 27, 2009
revised: March 22, 2011
revised: January 28, 2014
revised: January 24, 2017

SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2020

Approved by the
Sacramento County Board of Supervisors

December 17, 2019
Resolution No. 2019-0856

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SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2020

I. Authority

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

II. Policy Statement

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

III. Standard of Care

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

IV. Investment Objectives

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

A. Safety of Principal

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

B. Liquidity

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

C. Public Trust

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

D. Maximum Rate of Return

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

V. Pooled Investment Fund Investors

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

VI. Implementation

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

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

VII. Internal Controls

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

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

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

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

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

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

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

Quarterly, the Director of Finance will provide the Oversight Committee with a copy of the Pooled Investment Fund activity and its compliance to the annual Policy and California Government Code.

Annually, the Oversight Committee shall cause an annual audit of the activities within the Pooled Investment Fund to be conducted to determine compliance to the Policy and California Government Code. This audit will include issues relating to the structure of the investment portfolio and risk.

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

VIII. Sacramento County Treasury Oversight Committee

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Director of Finance shall prepare an Investment Policy that will be forwarded to and monitored by the Oversight Committee and rendered to Boards of all local agency participants. The Board of Supervisors shall review and approve the Policy during public session. Quarterly, the Director of Finance shall provide the Oversight Committee a report of all investment activities of the Pooled Investment Fund to ensure compliance to the Policy. Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

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

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

IX. Investment Parameters

A. Investable Funds

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

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

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

B. Authorized Investments

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

C. Prohibited Investments

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity. These shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

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

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch. In addition, domestic banks are limited to those with a Fitch Viability rating of a or better, without regard to modifiers. The Investment Group is granted the authority to specify approved California banks with Fitch Viability ratings of bbb+ but they must have a Support rating of 1 where appropriate. Foreign banks with domestic licensed offices must have a Sovereign rating of AAA from Standard and Poor's, Moody's, or Fitch and a Fitch Viability rating of a or better, without regard to modifiers; however, a foreign bank may have a rating of bbb+ but they must have a Support rating of 1. Domestic savings banks must be rated a or better, without regard to modifiers, or may have a rating of bbb+ but they must a Support rating of 1.

Community Reinvestment Act Program Credit Requirements

<table>
<tr><th>Maximum Amount</th><th colspan="3">Minimum Requirements</th></tr>
<tr><td rowspan="2">Up to the FDIC- or NCUSIF-insured limit for the term of the deposit</td><td colspan="3"><u>Banks</u> — FDIC Insurance Coverage</td></tr>
<tr><td colspan="3"><u>Credit Unions</u> — NCUSIF Insurance Coverage
Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.</td></tr>
<tr><td>Over the FDIC- or NCUSIF-insured limit</td><td>(Any 2 of 3 ratings)
S&P: A-2
Moody's: P-2
Fitch: F-2

Collateral is required</td><td>OR</td><td>Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.</td></tr>
</table>

Eligible banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate their commitment to meeting the community reinvestment lending and charitable activities, which are also required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars ($1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor's, Moody's, and Fitch.

E. Maximum Maturities

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as Treasury and Agency securities, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

U.S. Treasury and Agency Obligations	5 years
Washington Supranational Obligations[1]	5 years
Municipal Notes	5 years
Registered State Warrants	5 years
Bankers Acceptances	180 days
Commercial Paper	270 days
Negotiable Certificates of Deposit	180 days
CRA Bank Deposit/Certificates of Deposit	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements	92 days
Medium-Term Corporate Notes	180 days
Collateralized Mortgage Obligations	180 days

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than United States Treasuries and Government Agencies. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations	100%
Municipal Notes	80%
Registered State Warrants	80%
Bankers Acceptances	40%
Commercial Paper	40%
Washington Supranational Obligations	30%
Negotiable Certificates of Deposit and CRA Bank Deposit/Certificates of Deposit	30%
Repurchase Agreements	30%
Reverse Repurchase Agreements	20%
Medium-Term Corporate Notes	30%
Money Market Mutual Funds	20%
Collateralized Mortgage Obligations	20%
Local Agency Investment Fund (LAIF)	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

[1] The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

No more than 10% of the portfolio, except Treasuries and Agencies, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

G. Repurchase Agreements

Under California Government Code section 53601, paragraph (j) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasuries or Agencies with a market value of 102% for collateral marked to market daily; or (2) money market instruments which are on the Approved Lists of the County and which meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be Treasuries or Agencies valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of $90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions which support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Reports Division of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities which have been placed on the Approved List of

brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers which have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

J. Investment Guidelines, Management Style and Strategy

The Investment Group, named by the Director of Finance, shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits which are consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

K. Approved Lists

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks / Credit Unions for the Community Reinvestment Act Program.

L. Calculation of Yield and Costs

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost

accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

X. Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Oversight Committee and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

Each quarter, the Director of Finance shall provide to the Board of Supervisors and interested parties a comprehensive report on the Pooled Investment Fund.

Annually, the Director of Finance shall provide to the Oversight Committee the Investment Policy. Additionally, the Director of Finance will render a copy of the Investment Policy to the legislative body of the local agencies that participate in the Pooled Investment Fund.

XI. Withdrawal Requests for Pooled Fund Investors

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will be at the market value of the Pooled Investment Fund on the date of the withdrawal.

XII. Limits on Honoraria, Gifts, and Gratuities

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions,

select individual investment advisors and broker/dealers, and conduct day-to-day investment trading activity. The limits also apply to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of $50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is $500 for the period January 1, 2019, to December 31, 2020, and is adjusted for inflation every odd-numbered year. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

Appendix A

Comparison and Interpretation of Credit Ratings

Long Term Debt & Individual Bank Ratings				
Rating Interpretation	**Moody's**	**S&P**	**Fitch**	**Fitch Viability Rating**
Best-quality grade	Aaa	AAA	AAA	aaa
High-quality grade	Aa1 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-	aa+ aa aa-
Upper Medium Grade	A1 A2 A3	A+ A A-	A+ A A-	a+ a a-
Medium Grade	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ BBB BBB-	bbb+ bbb bbb-
Speculative Grade	Ba1 Ba2 Ba3	BB+ BB BB-	BB+ BB BB-	bb+ bb bb-
Low Grade	B1 B2 B3	B+ B B-	B+ B B-	b+ b b-
Poor Grade to Default	Caa	CCC+	CCC	ccc
In Poor Standing	- -	CCC CCC-	- -	
Highly Speculative Default	Ca C	CC -	CC -	cc c
Default	- - -	- - D	DDD DD D	f f f

Short Term / Municipal Note Investment Grade Ratings			
Rating Interpretation	**Moody's**	**S&P**	**Fitch**
Superior Capacity	MIG-1	SP-1+/SP-1	F1+/F1
Strong Capacity	MIG-2	SP-2	F2
Acceptable Capacity	MIG-3	SP-3	F3

Appendix A

Short Term / Commercial Paper Investment Grade Ratings			
Rating Interpretation	**Moody's**	**S&P**	**Fitch**
Superior Capacity	P-1	A-1+/A-1	F1+/F1
Strong Capacity	P-2	A-2	F2
Acceptable Capacity	P-3	A-3	F3

Fitch Support Ratings	
Rating	*Interpretation*
1	A bank for which there is an extremely high probability of external support. The potential provider of support is very highly rated in its own right and has a very high propensity to support the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'A-'.
2	A bank for which there is a high probability of external support. The potential provider of support is highly rated in its own right and has a high propensity to provide support to the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'BBB-'.
3	A bank for which there is a moderate probability of support because of uncertainties about the ability or propensity of the potential provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'BB-'.
4	A bank for which there is a limited probability of support because of significant uncertainties about the ability or propensity of any possible provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'B'.
5	A bank for which external support, although possible, cannot be relied upon. This may be due to a lack of propensity to provide support or to very weak financial ability to do so. This probability of support indicates a Long-Term Rating floor no higher than 'B-' and in many cases no floor at all.

Appendix A

Fitch Sovereign Risk Ratings	
Rating	*Interpretation*
AAA	**Highest credit quality.** 'AAA' ratings denote the lowest expectation of default risk. They are assigned only in cases of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.
AA	**Very high credit quality.** 'AA' ratings denote expectations of very low default risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.
A	**High credit quality.** 'A' ratings denote expectations of low default risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to adverse business or economic conditions than is the case for higher ratings.
BBB	**Good credit quality.** 'BBB' ratings indicate that expectations of default risk are currently low. The capacity for timely payment of financial commitments is considered adequate but adverse business or economic conditions are more likely to impair this capacity.
BB	**Speculative.** 'BB' ratings indicate an elevated vulnerability to default risk, particularly in the event of adverse changes in business or economic conditions over time.
B	**Highly speculative.** 'B' ratings indicate that material default risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.
CCC	**High default risk.** Default is a real possibility.
CC	**Very high levels of credit risk.** Default of some kind appears probable.
C	**Exceptionally high levels of credit risk.** Default appears imminent or inevitable.
D	**Default.** Indicates a default. Default generally is defined as one of the following: • Failure to make payment of principal and/or interest under the contractual terms of the rated obligation; • The bankruptcy filings, administration, receivership, liquidation or other winding-up or cessation of the business of an issuer/obligor; or • The coercive exchange of an obligation, where creditors were offered securities with diminished structural or economic terms compared with the existing obligation.

San Juan USD
Board Policy
Intradistrict Open Enrollment

BP 5116.1
Students

The governing board desires to provide enrollment options that meet the diverse needs and interests of district students. The superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, board policy, and administrative regulation.

(cf. 5117 - Interdistrict Attendance)

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of residence within the district. (Education Code section 35160.5)

(cf. 5111.1 - District Residency)

The board shall annually review this policy. (Education Code sections 35160.5, 48980)

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law, applications for intradistrict open enrollment shall be submitted between the first Monday in December and the third Friday in January of the school year preceding the school year for which the transfer is requested.

Enrollment Priorities

Priority for attendance outside a student's attendance area shall be given as follows:

1. If, while on school grounds, a student becomes the victim of a violent criminal offense, he/she shall be provided an option to transfer to another district school. (20 USC 7912)

2. If a student attends a school designated by the California Department of Education as "persistently dangerous," he/she shall be provided an option to transfer to another district school or charter school. (20 USC 7912; 5 CCR 11992)

3. The superintendent or designee may approve a student's transfer to a district school that is at capacity and otherwise closed to transfers upon finding that special circumstances exist that might be harmful or dangerous to the student in the current attendance area, including, but not limited to, threats of bodily harm or threats to the emotional stability of the student.

To grant priority under these special circumstances, the superintendent or designee must

have received either: (Education Code section 35160.5)

a. A written statement from a representative of an appropriate state or local agency, such as a law enforcement official, social worker, or a properly licensed or registered professional, such as a psychiatrist, psychologist, or marriage and family therapist

b. A court order, including a temporary restraining order and injunction.

4. Priority may be given to siblings of students already in attendance in that school.

5. Priority may be given to any student whose parent/guardian is assigned to that school as his/her primary place of employment.

No student who currently resides in the attendance area of a school shall be displaced by students transferring from outside the attendance area. (Education Code section 35160.5)

For all other applications for enrollment from outside a school's attendance area, the superintendent or designee shall use a random, unbiased selection process to determine who shall be admitted whenever the school receives admission requests that are in excess of the school's capacity. A school's capacity shall be calculated in a nonarbitrary manner using student enrollment and available space. (Education Code section 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance, except that existing entrance criteria for specialized schools or programs may be used provided that the criteria are uniformly applied to all applicants. Academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code section 35160.5)

(cf. 6172 - Gifted and Talented Student Program)

Students who qualify to transfer under the Open Enrollment Act ("Romero Bill") will be processed pursuant to Education Code sections 48350-48361.

(cf. 5116 - School Attendance Boundaries)

Transportation

Except as required by 20 USC 6316 for transfers out of Title I program improvement schools, the district shall not be obligated to provide transportation for students who attend school outside their attendance area.

(cf. 3540 - Transportation)

Legal Reference:

EDUCATION CODE
200 Prohibition against discrimination
35160.5 District policies; rules and regulations
35291 Rules
35351 Assignment of students to particular schools
46600-46611 Interdistrict attendance agreements
48200 Compulsory attendance
48204 Residency requirements for school attendance
48300-48316 Student attendance alternatives, school district of choice program
48350-48361 Open Enrollment Act
48980 Notice at beginning of term
CODE OF REGULATIONS, TITLE 5
11992-11994 Definition of persistently dangerous schools
UNITED STATES CODE, TITLE 20
6316 Transfers from program improvement schools
7912 Transfers from persistently dangerous schools
CODE OF FEDERAL REGULATIONS, TITLE 34
200.36 Dissemination of information
200.37 Notice of program improvement status, option to transfer
200.39 Program improvement, transfer option
200.42 Corrective action, transfer option
200.43 Restructuring, transfer option
200.44 Public school choice, program improvement schools
200.48 Transportation funding for public school choice
COURT DECISIONS
Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275
ATTORNEY GENERAL OPINIONS
85 Ops.Cal.Atty.Gen. 95 (2002)

Management Resources:
U.S. DEPARTMENT OF EDUCATION NONREGULATORY GUIDANCE
Public School Choice, January 2009
Unsafe School Choice Option, May 2004
WEB SITES
CSBA: http://www.csba.org
California Department of Education, Unsafe School Choice Option:
http://www.cde.ca.gov/ls/ss/se/usco.asp
U.S. Department of Education, No Child Left Behind: http://www.nclb.gov

Policy SAN JUAN UNIFIED SCHOOL DISTRICT
adopted: October 26, 2010 Carmichael, California
effective: October 27, 2010
revised: March 22, 2011
revised: January 28, 2014

revised: October 11, 2016
revised: February 12, 2019

San Juan USD

Board Policy

Parent Involvement And Family Engagement

BP 6020
Instruction

The governing board recognizes that parents/guardians are their children's first and most influential teachers and that sustained parent/guardian involvement in the education of their children contributes greatly to student achievement and a positive school environment. The superintendent or designee shall consult with staff and parents/guardians and family members to jointly develop meaningful opportunities at all grade levels for parents/guardians to be involved in district and school activities; advisory, decision-making and advocacy roles and activities to support learning at school and at home.

(cf. 0420 - School Site Councils)
(cf. 0420.1 - School-Based Program Coordination)
(cf. 0420.5 - Site Based Management)
(cf. 1220 - Citizen Advisory Committees)
(cf. 1230 - School-Connected Organizations)
(cf. 1240 - Volunteer Assistance)
(cf. 1250 - Visits to the Schools)

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available to them to do so

(cf. 5020 Parent Rights and Responsibilities)

The district's local control and accountability plan shall include goals and strategies for parent/guardian engagement, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities. (Education Code Sections 42238.02, 52060)

(cf. 0460 – Local Control and Accountability Plan)The superintendent or designee shall regularly evaluate and report to the board on the effectiveness of the district's parent/guardians and family engagement efforts, including, but not limited to, input from parents/guardians, family members, and school staff on the adequacy of involvement opportunities and on barriers that may inhibit participation.

(c.f. 0500 – Review and Evaluation)

Title I Schools

The superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in accompanying administrative regulation, and implementing and evaluating such programs activities, and procedures. As appropriate, the superintendent or designee shall conduct outreach to all parents/guardians and family members. (Education Code Section 11503; 20 USC 6318)

(cf. 6171 - Title I Programs)

Board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities. The superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent/guardian and family engagement activities and shall ensure that priority is given to schools in high poverty areas in accordance with law. (20 USC 6318, 6631)

(cf. 3100 Budget)

Expenditures of such funds shall be consistent with the activities specified in this policy and shall include at least one of the following: (20 USC 6318)

1. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members

2. Support for programs that reach parents/guardians and family members at home, in the community, and at school

3. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members

4. Collaboration with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement

5. Any other activities and strategies that the district determines are appropriate and consistent with this policy

The superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent/guardian and family engagement policy in accordance with 20 USC 6318.

Non-Title I Schools

The superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code section 11502. (Education Code section 11504)

Legal Reference:
EDUCATION CODE
11500-11506 Programs to encourage parent involvement
48985 Notices in languages other than English
51101 Parent rights and responsibilities
52060-52077 Local control accountability plan
54444.1 – 54444.2 Parent advisory councils, services to migrant children
56190-56194 Community advisory committee, special education
64001 Single plan for student achievement
LABOR CODE
230.8 Time off to visit child's school
CODE OF REGULATIONS, TITLE 5
18275 Child care and development programs, parent involvement and education
UNITED STATES CODE, TITLE 20
6311 State plan
6312 Local educational agency plan
6314 School-wide programs

6318 Parent and family engagement
6631 Teacher and school leader incentive program, purposes and definitions
CODE OF FEDERAL REGULATIONS, TITLE 28
35.104 Definitions, auxiliary aids and services
35.160 Communications

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Title I School-Level Parental Involvement Policy
Family Engagement Framework: A Tool for California Districts, 2014

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
Parental Involvement: Title I, Part A Non-Regulatory Guidance, April 23, 2004

WEBSITES
CSBA: http://www.csba.org
California Department of Education, Family, School, Community Partnerships: http://www.cde.ca.gov/ls/pf

California Parent Center: http://parent.sdsu.edu
California State PTA: http://www.capta.org
National Coalition for Parent Involvement in Education: http://www.ncpie.org
National PTA: http://www.pta.org

Parent Information and Resource Centers: http://www.pirc-info.net
Parents as Teachers National Center: http://www.parentsasteachers.org
U.S. Department of Education: http://www.ed.gov

Policy SAN JUAN UNIFIED SCHOOL DISTRICT
adopted: June 9, 1992 Carmichael, California
revised: December 12, 2006
revised: February 27, 2007
revised: March 22, 2011
revised: September 24, 2013
revised: January 24, 2017
revised: April 9, 2019

San Juan USD
Board Policy
Extracurricular And Cocurricular Activities

BP 6145
Instruction

(Excluding 9th through 12th Grade Athletics Activities/Interscholastic Competition)

The governing board recognizes that extracurricular and cocurricular activities enrich the educational and social development and experiences of students and enhance students' feelings of connectedness with the schools. ~~–~~The district shall encourage and support student participation in extracurricular and ~~/~~cocurricular activities without compromising the integrity and purpose of the educational program.

(cf. 1330 - Use of District Facilities and Grounds)
(cf. 6145.2 - Interscholastic Competition)

Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those ~~prerequisites~~ that have been demonstrated to be essential to the success of the ~~particular~~ activity. No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. ~~Prerequisites for participation in extracurricular and cocurricular activities shall be limited to those prerequisites that have been demonstrated to be essential to the success of the particular activity.~~ (5 CCR 4925)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

Any complaint ~~regarding~~ alleging unlawful discrimination in the district's extracurricular ~~and~~ or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Unless specifically authorized by law, no student shall be charged a fee for their~~his/her~~ participation in educational activities, ~~be prohibited from participating in~~ including extracurricular and cocurricular activities and materials or equipment related to ~~the educational program because of inability to pay fees associated with the activity, including materials or equipment related to the activity~~ such activities. (Education Code sections 49010, 49011)~~.~~

(cf. 3260 - Fees and Charges) (Students))
(cf. 3452 – Student Activity Funds ~~(Students))~~

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities ~~(excluding 9th through 12th grade athletics activities/Interscholastic Competition)~~, students in grades 7 through 12 must demonstrate satisfactory educational progress in the previous grading period including but not limited to: (Education Code section 35160.5)

1. Maintenance of a minimum 2.0 grade point average on a 4.0 scale in all enrolled classes

2. Maintenance of minimum progress toward meeting high school graduation requirements

(cf. 5121 – Examination/Grading/Rating)
(cf. 6146.1 - High School Graduation Requirements)

The superintendent or designee may grant ineligible students a probationary period ~~of not more than~~ not to exceed one semester. ~~–~~Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. ~~–~~(Education Code section 35160.5)

~~The superintendent or designee shall provide the necessary assistance to help ineligible students achieve the academic standards required by law.~~

~~(cf. 6176 - Weekend/Saturday Classes)~~
~~(cf. 6177 - Summer School)~~

Any decision regarding the eligibility of a~~ny~~ homeless ~~child~~ student, ~~any child in~~ foster youth ~~care~~, or a child of an active duty ~~-~~military family for extracurricular or cocurricular activities shall be made by the superintendent or designee in accordance with Education Code sections 48850 and 49701.

(cf. 6173 - Education for Homeless Children)

The superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and~~/or~~ cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation

in extracurricular or cocurricular activities in accordance with bBoard policy and administrative regulation. –When appropriate, the superintendent or designee shall notify local law enforcement.

(cf.5131 – Conduct)
(cf. 5131.1 - Bus Conduct)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Individuals With Exceptional Needs))

Annual Policy Review

The bBoard shall annually review this policy and the ~~administrative~~ implementing regulations ~~annually~~. Education Code section 35160.5

Legal Reference:
EDUCATION CODE
35145 Public meetings
35160.5 District policy rules and regulations; requirements; matters subject to regulation
35179 Interscholastic athletics; associations or consortia
35181 Students' responsibilities
48850 Participation of homeless students and foster youth in extracurricular activities and interscholastic sports
48930-48938 Student organizations
49010-49013 Student fees
49024 Activity Supervisor Clearance Certificate
49700-4970~~4~~3 – Education of children of military families
CALIFORNIA CONSTITUTION
Article 9, Section 5 Common school system
CODE OF REGULATIONS, TITLE 5
350 Fees not permitted
4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance
5531 Supervision of extracurricular activities of pupils
UNITED STATES CODE, TITLE 42
2000h-2-2000h-6 Title IX, 1972 Education Act Amendments
COURT DECISIONS
Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:
~~CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE~~
~~Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009~~
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits, or Other Charges, Fiscal Management Advisory ~~11~~12-~~01~~02, ~~November 9~~April 24, 2013~~, 2011~~

CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE

Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), Coded Correspondence 10-11, July 20, 2010

WEB SITES~~.~~

CSBA: http://www.csba.org

California Association of Directors of Activities: http://www.cadal.org

California Department of Education~~, Educational Options Office~~:

http://www.cde.ca.gov~~/ls/pf/mc~~

~~California Department of Education, Foster Youth Services: http://www.cde.ca.gov/ls/pf/fy/~~

~~CSBA: http://www.csba.org~~

California Interscholastic Federation: http://www.cifstate.org

Commission on Teacher Credentialing: http://www.ctc.ca.gov

(11/09 3/12) 5/17

Policy SAN JUAN UNIFIED SCHOOL DISTRICT

adopted: June 9, 1992 Carmichael, California

revised: March 23, 2010

revised: March 22, 2011

revised: January 22, 2013

revised: January 27, 2015

revised:

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-6

MEETING DATE: **02/11/2020**

SUBJECT: Mira Loma Out-of-Country Field Trip

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

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:
The superintendent is recommending that the board approve a field trip for Mira Loma High School teachers to take students interested in the Japanese culture and language to Tanabe City (Wakayama Prefecture) and Osaka, Kyoto and Nara, Japan during the summer break from June 11-12, 2020.

RATIONALE/BACKGROUND:
The purpose of this field trip is for Mira Loma High School students to visit their sister school, Tanabe High School, in Tanabe City, and to stay with some of the families who visited them here in 2019. Mira Loma students would attend classes at Tanabe High School and participate in cultural exchange activities with Japanese students. They would also have the opportunity to visit other cities to learn their customs and cultures.

The secondary education office will continue to monitor travel advisory information from the United States Department of State Bureau of Consular Affairs website prior to the field trip. Included in this field trip packet is the itinerary, list of chaperones, list of travel methods, the student recommendation process and budget information.

ATTACHMENT(S):
A: Field Trip Packet

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 02/03/2020

FISCAL IMPACT:
Current Budget: $36,000
Additional Budget: $N/A
Funding Source: Donations ($0 cost to district)
Current Year Only ☒ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Rick Messer, Assistant Superintendent, Secondary Education

APPROVED BY: Melissa Bassanelli, Deputy Superintendent, Schools and Student Support
Kent Kern, Superintendent of Schools

Rationale for Mira Loma High School Japan Trip 2020

Since 1996, Mira Loma has been exchanging visits with the Japanese sister school, Tanabe High School in Japan. This exchange program has been very successful in helping students develop international-mindedness, motivating them to learn and understand another language and culture. For students, this trip is an inspiring, life changing experience. We hope more students will be allowed to go to Japan and have the same experiences.

The administrators and the teachers who chaperoned students to Japan through this program in the past are Ms. Berry (former Principal at Encina HS), Mr. Ed Marquez (former Mira Loma Principal), Mrs. Crawford (former Mira Loma Vice Principal), Mr.Westrup (former Mira Loma German teacher), Mrs. Sanchez (former ML Japanese teacher), Mrs. Thomas (former Churchill Middle School Japanese teacher), Mrs. Valinda Frost (Mira Loma teacher), Oleg Petrik (Mira Loma teacher,) Sheila Holley (former Mira Loma Vice Principal,) Marcy Alexander (Mira Loma teacher,) John Kuzmich (Mira Loma teacher,) Sarah Gibson (Mira Loma Librarian,) Irina Yilmaz (Mira Loma Teacher), and Mizue Kumagai (Japanese teacher at ML).

In March of 2019, fifteen Japanese students and three chaperones visited Mira Loma. They made a lot friends with Mira Loma students and are still contacting each other via social media. Mira Loma students' families hosted them at their homes. Many Mira Loma students are already asking about the trip because they want to go to Japan and see their friends again.

Students who want to go on this trip must submit all the necessary documents, (parents' permission, application forms, signed behavior expectation form, etc.) If they miss any document, miss information meetings, or fail to respond to emails, they will not be selected to go. Also, students need to get two recommendation letters from Mira Loma teachers. Responsible, reliable students with good communication skills/good behavior record will be selected to go to Japan.

During this trip, students will spend about 7 days in Tanabe City and 3 days in Osaka, Kyoto, and Nara. Students will have an opportunity to visit historical sites in Osaka, Kyoto, and Nara. They will stay in a hotel and will visit famous temples, shrines, and other places of interest. While the students are in Tanabe City, they will stay with Tanabe High School families (many of the families are the families of students who came to Mira Loma in the past), attend classes at Tanabe High School, and participate in cultural exchange activities with Japanese students. Mira Loma students will introduce American culture to Japanese students and Tanabe students will introduce Japanese culture to American students. In Japanese classes, students will research and present Japanese geography, history and culture. Also, students will participate in cultural activities such as the Japanese tea ceremony, calligraphy class, and Koto (Japanese musical instrument) lessons. During Mira Loma students' stay in Tanabe, students will have opportunities to practice speaking Japanese, make friends with Japanese students and learn Japanese customs and culture first hand. They will be able to live the life of a Japanese student. It will be a great opportunity for students to learn more about Japanese geography, history and tradition first hand. This trip will offer students valuable experiences, which they cannot obtain through a mere sightseeing trip, and we hope that we will be able to continue this Mira Loma tradition.

Irina Yilmaz (Mira Loma Teacher and Tanabe Exchange Program coordinator)

Preliminary Field Trip Approval Form

School: Mira Loma High School

Responsible Persons: John Kuzmich and Irina Yilmaz, Mira Loma teachers

Destination: Tanabe City, Wakayama Prefecture, Japan

Tentative dates: June 11 to June 22, 2020

Rationale:

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cultural activities such as the Japanese tea ceremony, calligraphy class, and Koto (Japanese musical instrument) lessons. During Mira Loma students' stay in Tanabe, students will have opportunities to practice speaking Japanese, make friends with Japanese students and learn Japanese customs and culture first hand. They will be able to live the life of a Japanese student. It will be a great opportunity for students to learn more about Japanese geography, history and tradition first hand. This trip will offer students valuable experiences, which they cannot obtain through a mere sightseeing trip, and we hope that we will be able to continue this Mira Loma tradition.

After the trip, the participants of the trip will present their experience in class and share with other Mira Loma students. Also, we would like to make a collection of essays about the experience of the trip and share it with other students.

1. Tentative Itinerary 2020

Day	Date	Place	Transportation	Activities
1	6/11 (Thu)	San Francisco →Osaka	Private car Airplane	Fly to Kansai Airport, Osaka (Because of time difference, arrive the next day.)
2~3	6/12 (Fri) 6/13 (Sat)	Kansai Airport (Osaka)→Osaka Hotel	Bus	Arrive in Osaka and check into the hotel on Friday night. Spend Saturday sightseeing in Osaka (city tour, Osaka Castle, etc.)
4	6/14 (Sun)	Osaka → Tanabe City, Wakayama Prefecture via Kyoto	Bus	Travel to Tanabe High School by chartered bus with a stop in Kyoto. Visit the Golden Pavilion, Kiyomizu Temple, etc. Arrive in Tanabe in the evening, have dinner with the host families and settle in.
5~10	6/15(Mon) ~6/20 (Sat)	Tanabe City		Stay with Tanabe host families. Attend Tanabe High School. Observe club activities. Participate in some cultural activities such as tea ceremony, koto (Japanese string instrument) lesson and calligraphy lesson, etc.
11	6/21 (Sun)	Tanabe→Nara →Osaka	Bus	Travel by chartered bus from Tanabe City to Osaka through Nara. Visit Tadaiju Temple, Nara Park, etc. Stay at a hotel in Osaka.
12	6/22 (Mon)	Osaka →San Francisco	Bus Airplane Private car	Shopping in the morning in Osaka Lunch at the Kansai Airport Fly to San Francisco

2. Transportation

To and From Destination: Airplane
At destination: Bus

3. Lodging

In Tanabe: host family
In Osaka: hotel

4. Student participation

Students invited to participate: Mira Loma High School Students

Estimated number of students: about 12 students

5. Funding:

Estimated total cost of the trip: about $3000 (depends on the airfare) per student
Total $36,000
Funding source: Fundraisers $ 200 ~ $500 per student (Car wash, selling candies etc.)
Personal expense to each student ($2500 ~$2800)

6. Supervision:

Number of Certificated Staff: 2 (Mira Loma teachers)

Number of parents: NA

Ratio of Chaperons to students: five/six to one

2020 Japan Trip

Mira Loma High School – Tanabe High School Exchange Program

Recommendation Letter

Dear Mira Loma Teacher,

Mira Loma High School has a sister school in Japan and we have been exchanging visits since 1996. In June of 2020, Mira Loma students will travel to Tanabe, Japan, and attend Tanabe High school. They will also participate in cultural exchange activities while staying with a Japanese host family. After the home stay program, they will have a tour in Kyoto, Nara and Osaka and visit historical places.

We would appreciate it if you could comment on this student and help us select students to go on this school trip to Japan. Please fill out this form and return it to the student in a sealed envelope with your name signed across the flap.

We appreciate your help.

Sincerely,

Mizue Kumagai
Mira Loma High School
Japanese teacher
mkumagai@sanjuan.edu

2020 Japan Trip

Mira Loma High School – Tanabe High School Exchange Program

Recommendation Letter

Applicant's name (Please print) _____

1. How long have you known the applicant?

2. What are the first words that come to mind to describe this applicant?

3. Please comment on the nature and quality of the applicant's academic work in you classroom?

4. Do/did you have any disciplinary problem with this student in your classroom?

5. Do you think this student is mature enough to participate in a foreign trip?

6. How do you think the applicant would fare when she/he goes to Japan as an exchange student?

Teacher's name (Please print) _____

Subject(s) taught _____

San Juan Unified School District

ITINERARY

(Continue on back if more space is required)

Circle one: In state Out of State:_____ Outside the USA: Japan

What is the planned activity: A trip to visit our sister school, Tanabe High School in Japan.

Travel advisories/alerts: None known

Type of lodging including address/contact number: Hotel in Osaka, Japan
Most families in Tanabe

If overnight trip includes boys and girls, adult male and female chaperones are required.

Gathering place/time (list):
San Francisco airport 4 hours before the scheduled flight

Additional rules/criteria to attend (beyond those set forth by school and district):

Violation of rules/criteria consequence(s):

Special requirements/instructions for this trip:

ADDITIONAL NOTES:

Parent Signature_____ Date:_____
(Acknowledging receipt of itinerary information)

Out of Country

San Juan Unified School District

PRIOR APPROVAL FOR ~~OVER 50 MILES FROM~~ DO OR EXTENDED DAY OR OVERNIGHT OR OUT OF COUNTRY FIELD TRIPS
(Previously referred to as Attachment A)

SITE: Mira Loma High School	Date Submitted: 9/17/2019
Organization:	Date(s) of Field Trip: 6/11 - 6/22 2020
Responsible employee: Erin Yilmaz	Time(s) of Field Trip: 12 days
DESTINATION: Japan	

FUNDING SOURCE: Site budget ☐ Student Body ☐ Other ☒ Name source: personal

*** The APPROVAL SECTION below MUST be completed before donations are collected or event is advertised***

APPROVALS

Principal signature (required): Lynne M Tracy	Date:
Director/Assistant Supt. signature (required):	Date: 9/25/19
Superintendent/Designee (Assoc. Supt.) for out of state:	Date: 9/27/19
Board of Education for out of country:	Date:

STUDENT BODY FUNDS ONLY - Signature 1.	STUDENT BODY FUNDS ONLY - Signature 2.
Advisor signature:	Student rep signature:
Printed name:	Printed name:
Date:	Date:

Estimated Income

# of students 12 x $ donation	= 0.00
Donations from chaperones for their fees:	=
Other monies collected:	=
TOTAL ESTIMATED income:	= 0.00

Estimated Expenses

Cost of tickets, entrance fees, etc.:	=
Transportation costs:	=
Scholarships for students:	=
Substitutes (from Salary Calculation form):	= N/A
Teacher compensation (from Salary Calculation form):	= N/A
Other expenses not listed:	=
TOTAL ESTIMATED expenses:	= 0
Estimated income minus estimated expenses = balance:	= $3,000.00 total cost per student

How balance (if any) will be used: _____.

Where funds are deposited:	Field Trip Participants Approval of Budget:
Board of Ed account #:	Signatures are required for all certificated staff attending (must also submit Travel Conference form for each):
Receipt/Whiz #:	_____ Date _____
Receipt/Whiz #:	_____ Date _____
Student Body Account #:	_____ Date _____
Receipt/Whiz #:	_____ Date _____
Receipt/Whiz #:	_____ Date _____
TOTAL DEPOSITS:	(Additional staff signatures can be included on back of this form.)

Out of Country

San Juan Unified School District

SAN JUAN UNIFIED SCHOOL DISTRICT

PRELIMINARY FIELD TRIP APPROVAL

(See Information Checklist for additional information/forms required)

A rationale statement (below) must be submitted to the principal/site admin before each trip. This statement must explain the relationship of the trip activities to classroom instruction. Please attach a copy of the Student Authorization form.

SCHOOL NAME: Mira Loma High School **Date** 9/17/2020

Destination: Japan

Date of field trip: 6/11-6/22 2020 **Departure** time: _____ **Arrival** back at school: _____

Responsible Person(s): Irina Yilmaz, John Kuzmich

Rationale: To continue the exchange program between Mira Loma H.S. and our sister school, Tanabe M.S. (please see attached rational & itinerary)

Is the destination within 50 miles of the district office? **YES** ☒ **NO** ☒

IF NO: The "Extended Day ***or*** *Overnight* ***or*** Beyond 50 Miles" *field trip form/packet must also be completed and approved.*

Transportation: (circle one) Bus Walking Private Vehicles Other airplane

Cost of transportation: Bus/other_____ Parking: _____ Gas: _____

Subs needed? Number: 0 Cost: _____ **Source of funds** to pay cost(s):_____

Total cost of field trip: $36,000.00 Cost per student: $3,000.00 Scholarships available: Y ☐ N ☒

Number of **students:** 12 Number of **adults:** 2 **Ratio** to students: 5/6 to 1

Responsible party signature: _____

Site secretary signature: _____

Principal signature: Lynne M Tracy **Date:** 9-17-19

It is imperative that the guidelines listed below are followed. If your field trip is:

- ☐ Under 50 miles from district, *within* school start/end times, approval must take place at least 2 weeks in advance. **MUST be at least 3 weeks in advance** if ordering lunches through the cafeteria to take on the field trip.
- ☐ Over 50 miles from district OR outside of school start/end times **OR** overnight, approval must take place at least 3 weeks in advance.
- ☐ Outside of the state of California, approval must take place at least 6 weeks in advance and must be signed by the superintendent or designee (associate superintendent).
- ☐ Outside of the USA, the final plan must be approved 3 months in advance and must be signed by the superintendent and the SJUSD Board of Education.
- ☐ **An overnight stay that includes boys and girls, adult male and female chaperones must be present: Yes☐ No☐**

Teacher Pre-Checklist:

_____**IMPORTANT**: fundraising is now planned/approved electronically and **food sales must be approved 60 days in advance**
_____Cafeteria notified at least 3 weeks in advance (for food ordering purposes)
_____Added to site master calendar
_____Prep teachers notified
_____Rec aide covered (in case they will be chaperoning)
_____Vehicle usage forms / fingerprint verification on file in school office

Distribution: Original – administrator Copies: office file; teacher file
Completed field trip packets must be kept on file at site for no less than one full school year

STUDENT FIELD TRIP (OUTSIDE CALIFORNIA) AUTHORIZATION

No student will be permitted on the Field Trip unless this completed and signed Authorization is submitted to the Supervising Teacher or School Main Office at least 14 days prior to Field Trip. Verbal Authorizations, late Authorizations, or Authorizations not on this form, cannot be accepted.

Student Name:	Address:
Grade:	DOB:
School Mira Loma HS	Home Telephone:
Emergency Contact & Telephone No.:	
Field Trip Destination:	Japan
Dates of Trip:	6/11 - 6/22 2020
Supervising Teacher:	Irina Yilmaz, John Kuzmich
Medical Conditions/Medications:	

By signing below, the authorized Parent or Guardian of the Student planning to participate in the subject Field Trip acknowledges and agrees as follows:

1. Participation in this Field Trip, which will take place partially or exclusively outside of California, is voluntary and is a privilege. I request that the Student be allowed to participate in the Field Trip, under the supervision of the Supervising Teacher/Sponsor and adult chaperones. Transportation, lodging and Field Trip activities will be explained before the Field Trip begins, with all such arrangements and activities deemed acceptable to me and the Student.

2. The Field Trip may be cancelled at any time, for any good faith reason, before the Field Trip commences. The Field Trip may also be interrupted or terminated once it has begun due to unplanned or unforeseen circumstances. There is no recourse or right of action against the District, its Directors, Officers, teachers, chaperones or agents as a result of such cancellation, interruption or early termination, with such issues determined in the sole and exclusive discretion of the District, or, once the Field Trip has begun, the Supervising Teacher or the District.

3. By law, the District may in no manner financially contribute to the costs of the Student's participation in the Field Trip. The Student will need to ensure adequate financing for all expenses associated with the Field Trip including, but in no manner limited to, transportation, lodging, meals, entry fees, and incidental expenses. While fund raising activities may be authorized by the District, to assist participating Students in raising amounts necessary to meet the costs of the Field Trip, the District does not warrant or represent that it will authorize such activities, or that such activities will result in the collection of sufficient funds to meet the Student's Field Trip costs and expenses.

4. Required deposits, advance payments for travel, lodging, or other Field Trip activities or pre-paid expenses are nonrefundable unless there has been a prior, express written statement by the District (not the Supervising Teacher or chaperone) stating a contrary policy for this Field Trip. In cases where the Student has timely provided notice of the Student's withdrawal from a planned Field Trip, and advanced expenses (other than nonrefundable deposits) can be recovered without loss or hardship to other Field Trip participants, such amounts shall be returned to the Student.

5. Transportation will not be provided by District owned or operated vehicles. Such transportation may include (depending on the particular Field Trip and circumstances) commercial airplanes, busses, subways, taxis, trains, boats, ferries, vans, or other vehicles which do not meet federal, state, local, or District's safety standards or requirements, and over which the District has no direct right of control. No warranty or guaranty of safety or suitability exists regarding such transportation.

6. The Student is required to obey all rules and safety requirements of the Field Trip, all District and School Codes of Conduct, all laws of the State of California (even though the Field Trip will take place outside of this State), and all laws of any other State or Country in which the Field Trip will take place. The Student will always conduct himself/herself with the utmost respect for all persons, entities, and their property. The Student has the duty to take all reasonable and appropriate steps to protect himself/herself from actual or potential harm, and shall take no action threatening his/her

safety or the safety of others. The Student must immediately advise the Supervising Teacher, or an adult chaperone, of any fact, circumstance or situation that may present a potential risk of harm or injury to the Student or any other participant on the Field Trip.

7. Because the laws of California and applicable Codes of Conduct will still govern the Student's actions, the Student shall not engage in any activity even if the laws of another state or country would otherwise allow the Student to engage in such activities. This would include, but in no manner be limited to, alcohol consumption or smoking.

8. I understand and agree that failure of the Student to follow these Field Trip rules and safety requirements may result in the Student being sent home from the Field Trip at an earlier than expected date. I will be responsible to ensure that the Student is timely picked up at the point of arrival (nearest airport, train station, bus terminal) at my expense, with the District determining the most expeditious and appropriate method of returning the Student home in such circumstances. In addition to being returned home early, the Student may also be barred from future Field Trips and face other disciplinary measures.

9. This Field Trip is being conducted pursuant to California Education Code Section 35330, which states that: "All persons making the field trip or excursion shall be deemed to have waived all claims against the district or the State of California for injury, accident, illness, or death occurring during or by reason of the field trip or excursion." By executing this Field Trip Authorization, I understand and agree that neither I, nor the Student or any other person (parent, guardian, trustee, heir, executor, administrator, assignee), can hold the District, its officers, agents, employees, volunteers or chaperones liable for any actual or potential claim arising out of, or which is legally or factually in some manner connected with, the Student's participation in this Field Trip. This release of potential claims and waiver of rights is governed under California law, which shall be solely applicable to the interpretation and application of this Field Trip Authorization.

10. Emergency medical information regarding the Student is on file with the District and is current. (Provide updated information before the trip, if necessary) If an injury or medical emergency occurs during the Field Trip, a Supervising Teacher or chaperone has my express permission to administrator or to authorize the administration of urgent or emergency care, including the transportation of the Student to an urgent care or emergency care provider, and to administer or authorize such other and further medical care, attention, medication (whether prescription or over-the-counter) as may be medically authorized or prudent under the circumstances. In such circumstances, notice to me and/or the Emergency Contact of the injury or medical emergency may be delayed. Therefore, any reasonable or appropriate health care provider has my express authority to conduct diagnostic or anesthetic procedures, and/or to provide medical care or treatment (including surgery and the use of medications), as they may deem reasonable or necessary under all existing circumstances. All costs and expenses associated with such care are solely my responsibility.

Printed Name	**Signature**	**Date**

Date Received by School:	**Received by:**

SUPERVISING TEACHER WILL TAKE ORIGINAL DOCUMENT ON FIELD TRIP/COPY WILL REMAIN IN SCHOOL OR DISTRICT OFFICE FOR A PERIOD OF NO LESS THAN ONE (1) YEAR AFTER THE DATE OF THE FIELD TRIP

Japan Travel Advisory

Travel Advisory December 20, 2018 — Japan - Level 1: Exercise Normal Precautions

Exercise normal precautions in Japan.

Read the Safety and Security section on the country information page.

If you decide to travel to Japan:

- Enroll in the Smart Traveler Enrollment Program (STEP) to receive Alerts and make it easier to locate you in an emergency.
- Follow the Department of State on Facebook and Twitter.
- Review the Crime and Safety Reports for Japan.
- U.S. citizens who travel abroad should always have a contingency plan for emergency situations. Review the Traveler's Checklist.

1/23/20

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-7

MEETING DATE: 02/11/2020

SUBJECT: Strategic Framework

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

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:
The superintendent is recommending that the board approve the strategic framework.

RATIONALE/BACKGROUND:
San Juan Unified School District is developing a new strategic framework and three-year local control and accountability plan. The strategic framework development process began in September 2019 with the convening of a task force, representative of the diverse San Juan Unified community of schools. The task force developed questions for a broader stakeholder engagement process to gather information to develop the framework. Input from this stakeholder engagement effort was used to develop the draft strategic framework during the final task force, which convened in November. The draft strategic framework was presented to the board on January 14 for discussion to assess the degree to which the plan is reflective of the priorities of the community, to provide feedback for improvement and to consider what actions the framework would require of the school district.

ATTACHMENT(S):
A: Strategic Framework

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 01/14/2020
Superintendent's Cabinet: 01/06/2019; 02/03/2020

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only: ☐ Ongoing: ☐

LCAP/STRATEGIC PLAN:
Goal: N/A
Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Adam Ebrahim, Director, Continuous Improvement and LCAP

APPROVED BY: Kristan Schnepp, Senior Director, Professional Learning and Innovation KS
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

San Juan Unified School District Strategic Framework

OUR MISSION

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

SHARED VALUES

- **Inclusivity:**
  We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities, and abilities.

- **Real World Knowledge:**
  We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.

- **Voice:**
  We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.

- **Social and Emotional Intelligence:**
  We commit to creating a culture that embraces, teaches, models, and applies social and emotional intelligence in all interactions with all stakeholders.

- **Perseverance:**
  We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

EQUITY LENS

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

FOCUS AREAS

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

1. **Connected School Communities**
   Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

2. **Healthy Environments for Social and Emotional Growth**
   All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

3. **Engaging Academic Programs**
   All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.

4. **Clear Pathways to Bright Futures**
   Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-8

MEETING DATE: 02/11/2020

SUBJECT: 2018-2019 Audit Reports for Measures J, N, P and S

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2018-2019 Audit Reports for Measures J, N, P and S as prepared by Gilbert Associates, Inc. (the district's independent auditor for Measures J, N, P and S).

RATIONALE/BACKGROUND:
Each year the agreed-upon procedures for Measure S and the annual financial and performance audit for Measures J, N and P general obligation bonds are conducted by the district's outside auditor. Measures J, N and P are subject to the requirements of Proposition 39, passed in 2000. These audits are for the bond funds for the year ending June 2019 and are conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States.

Gilbert Associates, Inc., has expressed its opinion, "The financial statements referred to Measures J, N and P present fairly, in all material respects, the financial position of the Measures J, N and P Building Fund of the district, as of June 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

As for the performance audit report, Gilbert concluded that, "Based upon the procedures performed, we found that, for the items tested, the San Juan Unified School District has properly accounted for the expenditures of Measures J, N and P General Obligation Bonds."

ATTACHMENT(S):
A: 2019 Final Measure S AUP Report
B: 2019 Final Measure J Bond Report
C: 2019 Final Measure J Prop 39 Report
D: 2019 Final Measure N Bond Report
E: 2019 Final Measure N Prop 39 Report
F: 2019 Final Measure P Bond Report
G: 2019 Final Measure P Prop 39 Report

BOARD COMMITTEE ACTION/COMMENT:
Citizen's Oversight Committee: 01/21/2020

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 02/03/2020

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Fil Duldulao, Director, Fiscal Services
Kent Stephens, Deputy Superintendent KS

APPROVED BY: Kent Kern, Superintendent of Schools KK

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INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Education
San Juan Unified School District
3738 Walnut Avenue
Carmichael, California 95609-0477

We have performed the procedures enumerated below, which were agreed to by San Juan Unified School District Board of Education solely to assist in evaluating the following District management assertions concerning Measure "S" ballot language and San Juan Unified School District Board of Education Resolution No. 2090 for the fiscal year ended June 30, 2019:

A. That "Measure S Bond funds are spent only on school improvements, not on District salaries or administration."

B. That the District has continued "funding the Deferred Maintenance Program at a level of no less than $2 million annually."

C. That the District has funded "housekeeping and maintenance and operations budgets as necessary to properly maintain all District facilities."

District management is responsible for evaluating the assertions. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board of Education. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES AND FINDINGS

A. We obtained the Measure S Building Fund detailed general ledger for the fiscal year ended June 30, 2019. We applied the following procedures to this report:

   1. Recomputed subtotals and totals of the report. No exceptions noted.

   2. Reviewed the detailed general ledger for unallowable expenditures. No exceptions noted.

B. The District's Deferred Maintenance Program was funded at an amount of $2 million for the 2018-2019 fiscal year, which meets the requirement of at least $2 million annually. The $2 million was transferred from the General Fund. We agreed these totals to the District's audited financial statements for the year ended June 30, 2019. No exceptions noted.

C. On June 26, 2018, the 2018-19 Budget was adopted by the Board of Education. Included in the 2018-19 Budget is the School District Criteria and Standards Review. The standard for criterion 7 is to "confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1)." The District met this standard and fulfilled the requirement for budgeting for the Restricted Routine Maintenance Account. For the year ended June 30, 2019, the District fulfilled the requirement by transferring $14,044,172 from the General Fund Unrestricted accounts to General Fund Restricted Routine Maintenance Account. No exceptions noted.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J BUILDING FUND

CARMICHAEL, CALIFORNIA

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORTS

YEAR ENDED JUNE 30, 2019

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J BUILDING FUND

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INDEPENDENT AUDITOR'S REPORT

Independent Bond Citizens' Oversight Committee
and Board of Education
San Juan Unified School District
Carmichael, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure J Building Fund of the San Juan Unified School District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure J Building Fund of the District, as of June 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure J Building Fund and do not purport to, and do not present fairly the financial position of the District as of June 30, 2019, or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2020, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

FINANCIAL STATEMENTS

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J BUILDING FUND

BALANCE SHEET
JUNE 30, 2019

ASSETS:	
Restricted cash and cash equivalents	$ 29,641,743
Accounts receivable	184,659
Due from other district funds	1,463
Total assets	$ 29,827,865
LIABILITIES AND FUND BALANCE:	
Accounts payable	$ 1,062,411
Fund balance - restricted	28,765,454
Total liabilities and fund balance	$ 29,827,865

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

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
YEAR ENDED JUNE 30, 2019

REVENUES:	
Other local sources	$ 1,369,194
EXPENDITURES:	
Capital outlay	12,411,408
Contract services and other operating expenditures	256,041
Debt service - interest	206,908
Classified salaries	76,295
Employee benefits	31,766
Books and supplies	6
Total expenditures	12,982,424
Deficiency of revenues under expenditures	(11,613,230)
OTHER FINANCING SOURCES (USES):	
Transfers in from other District funds	4,210,342
Change in fund balance	(7,402,888)
RESTRICTED FUND BALANCE - BEGINNING OF YEAR	36,168,342
RESTRICTED FUND BALANCE - END OF YEAR	$ 28,765,454

The accompanying notes are an integral part of these financial statements. 4

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J BUILDING FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

---

1. ORGANIZATION AND NATURE OF ACTIVITIES

The San Juan Unified School District (the District) was established in 1960 and serves a 75-square mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale. The District currently operates 65 schools and provides early learning, kindergarten through 12th grade, and adult program education to approximately 40,000 students.

These financial statements present only the Measure J General Obligation Bonds Building Fund, which is recorded in sub-Fund 23 (Measure J Building Fund) of Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2019. These financial statements do not include financial data for the remainder of the District's funds and component unit, which accounting principles generally accepted in the United States of America require to be presented with the financial statements of the District.

On November 5, 2002, the electorate of the District approved the $350 million Measure J general obligation bonds with greater than 55% of the votes in favor.

- On July 31, 2003, the District issued General Obligation Bonds (Series 2003) in the amount of $46,000,000 to build, acquire, construct, and furnish school facilities. The bonds mature in 2028. The bonds were issued at interest rates ranging from 1.00% to 5.80%. With the issuance of the 2012 General Obligation Refunding Bonds in March 2012, $24,705,000 of Series 2003 Bonds were refunded.

- On August 12, 2004, the District issued General Obligation Bonds (Series 2004A Bonds) consisting of current interest bonds totaling $67,205,000 and capital appreciation bonds totaling $1,794,931 to build, acquire, construct, and furnish school facilities. The interest rates vary on the current interest bonds from 2.00% to 5.00% and mature through 2027. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2030. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, $37,000,000 of Series 2004A Bonds were refunded.

- On August 5, 2007, the District issued General Obligation Bonds (Series 2007 Bonds) in the amount of $70,000,000 to build, acquire, construct, and furnish school facilities. These bonds matured during 2016, and were issued at interest rates ranging from 4.25% to 5.00%. With the issuance of the 2014 General Obligation Refunding Bonds in May 2014, $47,060,000 of Series 2007 Bonds were refunded.

- On July 23, 2010, the District issued General Obligation Bonds (Series 2010 Bonds) in the amount of $55,000,000 to build, acquire, construct, and furnish school facilities. These bonds mature during succeeding years through August 2034, and were issued at interest rates ranging from 2.25% to 5.00%. With the issuance of the 2017 General Obligation Refunding Bond in March 2017, outstanding bonds mature during succeeding years through August 2020.

- On June 10, 2011, the District issued General Obligation Bonds (Series 2011 Bonds) in the amount of $10,600,000 to build, acquire, construct, and furnish school facilities. These bonds mature during succeeding years through June 2026, and were issued at interest rates ranging from 0.80% to 5.50%.

- On March 22, 2012, the District issued General Obligation Refunding Series B Bonds (2012B Refunding Bonds) in the amount of $23,190,000 to refund the District's Series 2003 bonds. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00 to 5.00%.

- On September 13, 2012, the District issued General Obligation Refunding Series C Bonds (2012C Refunding Bonds) in the amount of $36,480,000 to refund a portion of the District's Series 2004A bonds. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 2.00% to 5.00%.

- On January 13, 2013, the District issued General Obligation Bonds (Series 2013 Bonds) in the amount of $50,000,000 to build, acquire, construct, and furnish school facilities. The bonds mature during succeeding years through August 2038. The bonds were issued at interest rates ranging from 3.00% to 5.00%.

- On May 1, 2014, the District issued General Obligation Bonds (Series May 2014 Bonds) in the amount of $44,265,000 to refund a portion of the District's outstanding Series 2007 Bonds. The bonds mature during succeeding years through August 2030. The bonds were issued at interest rates ranging from 2.00% to 5.00%.

- On July 1, 2014, the District issued General Obligation Bonds (Series July 2014 Bonds) in the amount of $25,925,000 to build, acquire, construct, and furnish school facilities. The bonds mature during succeeding years through August 2032. The bonds were issued at interest rates ranging from 2.00% to 5.00%.

- On March 1, 2017, the District issued General Obligation Bonds Election of 2002, (Series 2017 Bonds) in the amount of $23,475,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2022. The bonds were issued at an interest rate ranging from 2.00% to 3.00%.

- On March 1, 2017, the District issued General Obligation Bonds Election of 2002 (2017 Refunding Bonds) in the amount of $37,890,000 to advance refund a portion of the District's Series 2010 Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at interest rates ranging from 2.000% to 3.375%.

As of June 30, 2019, total outstanding debt related to Measure J is $206,994,932.

The Board of Supervisors of Sacramento County is empowered and obligated to annually levy *ad valorem* taxes, without limitation as to rate or amount, upon all property subject to taxation within the District (except for certain property which is taxable at limited rates), for payment of interest and principal of the Bonds when due. The District has established separate debt service funds to account for the collection and remittance of bond principal and interest payments. Additional information on the bonds' payment schedules can be found in the District's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Measurement focus and basis of accounting – Measurement focus indicates the type of resources being measured, while the basis of accounting indicates the timing of transactions or events for recognition in the financial statements. The Measure J Building Fund is a governmental fund, and has been presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available, and are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred.

Cash and cash equivalents – For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less.

Restricted cash and cash equivalents – Cash that is externally restricted to purchase or construct capital or other assets is classified as a restricted asset in the balance sheets.

Restricted fund balance – Restricted fund balance includes resources which are legally or contractually restricted by external third parties. Fund balance is restricted for capital projects of the Measure J Building Fund in accordance with the project list for the 2002 General Obligation Bonds.

Estimates used in financial reporting – In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

3. RESTRICTED CASH AND EQUIVALENTS

Cash and equivalents as of June 30, 2019, consist of the following:

Cash and equivalents with County Treasury	$ 15,799,838
Cash and equivalents with fiscal agents	13,841,905
Total cash and equivalents	$ 29,641,743

Cash and equivalents in County Treasury – The Measure J Building Fund maintains cash in the Sacramento County Treasury (the Treasury). The Treasury pools funds with those of other districts in the county and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly based on the relationship of a fund's daily balance to the total of pooled cash and investments.

Participants' equity in the Treasury investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income.

The Treasury is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. and is restricted by Government Code Section 53635, pursuant to Section 53601.

Cash and equivalents with fiscal agent – Cash and equivalents with fiscal agent are held by the Treasury and represent bond proceeds restricted for capital projects.

Derivative investments – The Measure J Building Fund did not directly enter into any derivative investments. Information regarding the amount invested in derivatives by the Treasury was not available.

Interest rate risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2019, weighted average maturity of the investments contained in the Treasury is approximately 320 days.

Credit risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial credit risk – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Education 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 that are 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 amounts deposited by the public agencies.

4. INTERFUND TRANSACTIONS WITH OTHER DISTRICT FUNDS

Transfers to and from other District Funds are operating transfers from a fund receiving revenue to a fund through which the resources are being expended. The significant transfers to and from other District Funds were as follows for the year ended June 30, 2019:

Transfers in from other District Funds:

The District's County Schools Capital Facilities Fund transferred $3,500,000 to the Measure J Building Fund for the VOIP project.

The District's County Schools State Schools Facilities Fund transferred $427 to the Measure J Building Fund for the Trajan Elementary modernization project.

The District's County Schools Special Reserve for Capital Outlay Projects Fund transferred $709,915 to the Measure J Building Fund for the Rio Americano High School solar project.

5. COMMITMENTS AND CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Measure J Building Fund.

As of June 30, 2019, the Measure J Building Fund has approximately $11.4 million in outstanding commitments on ongoing construction contracts.

OTHER REPORT

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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*

Independent Auditor's Report

Independent Bond Citizens' Oversight Committee
and Board of Education
San Juan Unified School District
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure J Building Fund of the San Juan Unified School District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated January 10, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure J Building Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE J GENERAL OBLIGATION BONDS

CARMICHAEL, CALIFORNIA

PERFORMANCE AUDIT

YEAR ENDED JUNE 30, 2019

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE J GENERAL OBLIGATION BONDS

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JUNE 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Education and Independent Citizens' Bond Oversight Committee for Measure J
San Juan Unified School District
Carmichael, California

We have conducted a performance audit of the San Juan Unified School District (the District) Measure J General Obligation Bonds for the year ended June 30, 2019.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 2 of this report which includes determining compliance with the performance requirements for the Proposition 39 and Measure J General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the San Juan Unified School District expended Measure J General Obligation Bond funds for the year ended June 30, 2019 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

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SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE J GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT
JUNE 30, 2019

OBJECTIVES

The objectives of our performance audit were to document that the San Juan Unified School District (the District) expended Measure J General Obligation Bonds (the Bonds) funds for the year ended June 30, 2019 only for purposes approved by voters and only for specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIIIA of the California Constitution; note any incongruities or system weaknesses; and provide recommendations for improvement.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal year ended June 30, 2019. Expenditures incurred after the issuance of the Bonds and prior to July 1, 2018, were covered in a previous examination. The expenditures included all account and project codes associated with the Bond projects. Expenditures incurred subsequent to June 30, 2019 were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

On November 5, 2002, the electorate of the District approved the $350 million Measure J general obligation bonds with greater than 55% of the votes in favor.

On July 31, 2003, the District issued General Obligation Bonds (Series 2003) in the amount of $46,000,000 to build, acquire, construct and furnish school facilities. The bonds mature in 2028. The bonds were issued at interest rates ranging from 1.00% to 5.80%. With the issuance of the 2012 General Obligation Refunding Bonds in March 2012, $24,705,000 of Series 2003 Bonds were refunded.

On August 12, 2004, the District issued General Obligation Bonds (Series 2004A Bonds) consisting of current interest bonds totaling $67,205,000 and capital appreciation bonds totaling $1,794,931 to build, acquire, construct, and furnish school facilities. The interest rates vary on the current interest bonds from 2.00% to 5.00% and mature through 2027. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2030. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, $37,000,000 of Series 2004A Bonds were refunded.

On August 5, 2007, the District issued General Obligation Bonds (Series 2007 Bonds) in the amount of $70,000,000 to build, acquire, construct and furnish school facilities. These bonds mature during 2016, and were issued at interest rates ranging from 4.25% to 5.00%. With the issuance of the 2014 General Obligation Refunding Bonds in May 2014, $47,060,000 of Series 2007 Bonds were refunded.

On July 23, 2010, the District issued General Obligation Bonds (Series 2010 Bonds) in the amount of $55,000,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through August 2034, and were issued at interest rates ranging from 2.25% to 5.00%. With the issuance of the 2017 General Obligation Refunding Bond in March 2017, outstanding bonds mature during succeeding years through August 2020.

On June 10, 2011, the District issued General Obligation Bonds (Series 2011 Bonds) in the amount of $10,600,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through June 2026, and were issued at interest rates ranging from 0.80% to 5.50%.

On March 22, 2012, the District issued General Obligation Refunding Series B Bonds (2012B Refunding Bonds) in the amount of $23,190,000 to refund the District's Series 2003 bonds. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00 to 5.00%.

On September 13, 2012, the District issued General Obligation Refunding Series C Bonds (2012C Refunding Bonds) in the amount of $36,480,000 to refund a portion of the District's Series 2004A Bonds. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 2.00 to 5.00%.

On January 13, 2013, the District issued General Obligation Bonds (Series 2013 Bonds) in the amount of $50,000,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2038. The bonds were issued at interest rates ranging from 3.00% to 5.00%.

On May 1, 2014, the District issued General Obligation Bonds (Series May 2014 Bonds) in the amount of $44,265,000 to refund a portion of the District's outstanding Series 2007 Bonds. The bonds mature during succeeding years through August 2030. The bonds were issued at interest rates ranging from 2.00% to 5.00%.

On July 1, 2014, the District issued General Obligation Bonds (Series July 2014 Bonds) in the amount of $25,925,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2032. The bonds were issued at interest rates ranging from 2.00% to 5.00%.

On March 1, 2017, the District issued General Obligation Bonds (Series 2017 Bonds) in the amount of $23,475,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2022. The bonds were issued at an interest rate ranging from 2.00% to 3.00%.

On March 1, 2017, the District issued General Obligation Refunding Series 2017 Bonds (2017 Refunding Bonds) in the amount of $37,890,000 to refund a portion of the District's Series 2010 Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at interest rates ranging from 2.000% to 3.375%.

As of June 30, 2019, total outstanding debt related to Measure J is $206,994,932.

The financial activity related to the Measure J General Obligation Bonds is recorded in sub-Fund 23 (Measure J Building Fund) of Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2019.

PROCEDURES PERFORMED

We obtained the Measure J Building Fund detailed general ledger for the fiscal year ended June 30, 2019. We obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with Proposition 39 and Measure J General Obligation Bond funding. We performed the following procedures:

- We verified the mathematical accuracy of the expenditures included in the Measure J Building Fund detailed general ledger for the fiscal year ended June 30, 2019.

- We reconciled the total expenditures as reported in the detailed general ledger of the Measure J Building Fund for the year ended June 30, 2019 to the District's audited financial statements for the year ended June 30, 2019.

- Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls are adequate to help ensure the District's compliance with the requirements of Proposition 39.

- We determined that the Independent Citizens' Bond Oversight Committee is fulfilling its duties as required by Education Code 15278 and as outlined in their Committee Bylaws.

- We selected a sample of 26 expenditures in the fiscal year ended June 30, 2019. The sample was selected to provide a representation across construction projects, vendors, and expenditure amounts. For each selection, we performed the following procedures:

    1. Reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.

    2. Verified the expenditure was for construction, rehabilitation, or replacement of school facilities, including furnishing and equipping of District facilities, deferred maintenance upgrades or the acquisition or lease of real property facilities and verified that funding was not used for salaries of school administrators or other operating expenditures of the District.

The District incurred expenditures of $12,982,424 for the year ended June 30, 2019, for the Measure J projects listed in the following Schedule of Activities.

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE J GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT
JUNE 30, 2019

SCHEDULE OF ACTIVITIES

Description			June 30, 2019 Activities
Sources:			
Beginning Balance			$ 36,168,342
Interest			834,084
Other Authorized Interfund Transfers In			4,210,342
Other revenue			535,110
		Total Sources	41,747,878
Uses:			
District wide	Tech Service VOIP		3,402,665
Carriage	HVAC		1,527,840
Ottomon	HVAC		1,325,952
Twin Lakes	HVAC		1,323,042
Multi Site	Student Safety		1,168,369
Rio Americano	Infrastructure		828,583
Casa Robles	HVAC		669,350
Bella Vista	Paving		665,985
Bella Vista	HVAC		571,513
Program	Program		396,056
Cowan	Portable		304,659
Debt service	Program		206,908
Encina	MOD gym		92,426
Ottomon	Low Voltage		89,653
Gold River	MOD		85,056
Pershing	Portable		78,060
Del Campo	MOD		76,413
Del Campo	Plan HVAC		44,474
Thomas Edison (Davies)	Low Voltage		42,786
El Camino	Plan HVAC		28,140
District wide	Tech Service		24,881
Del Dayo	Portable		23,226
Pershing	Portable		2,848
Fair Oaks	MOD		1,974
Thomas Kelly	Portable		776
Sierra Oaks	Portable		731
Carriage	Low Voltage		58
		Total Uses	12,982,424
		Ending Balance	$ 28,765,454

5

CONCLUSION

Based upon the procedures performed, we found that, for the items tested, the San Juan Unified School District has properly accounted for the expenditures of the Measure J General Obligation Bonds. Further, it was noted that the funds were not used for salaries of school administrators or other operating expenditures. Our audit does not provide a legal determination on the District's compliance with specific requirements.

MANAGEMENT COMMENTS AND RECOMMENDATIONS

None.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N BUILDING FUND

CARMICHAEL, CALIFORNIA

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORTS

YEAR ENDED JUNE 30, 2019

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N BUILDING FUND

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INDEPENDENT AUDITOR'S REPORT

Independent Bond Citizens' Oversight Committee
and Board of Education
San Juan Unified School District
Carmichael, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure N Building Fund of the San Juan Unified School District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure N Building Fund of the District, as of June 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, the financial statements present only the Measure N Building Fund and do not purport to, and do not present fairly the financial position of the District as of June 30, 2019, or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2020, 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 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 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.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

FINANCIAL STATEMENTS

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N BUILDING FUND

BALANCE SHEET
JUNE 30, 2019

ASSETS:	
Restricted cash and cash equivalents	$ 107,176,518
Accounts receivable	302,007
Prepaid expenditures	2,333
Due from other District funds	5
Total assets	$ 107,480,863
LIABILITIES AND FUND BALANCE:	
Accounts payable	$ 2,784,466
Due to other District funds	1,463
Total liabilities	2,785,929
Fund balance - restricted	104,694,934
Total liabilities and fund balance	$ 107,480,863

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

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
YEAR ENDED JUNE 30, 2019

REVENUES:	
Other local sources	$ 1,492,070
EXPENDITURES:	
Capital outlay	85,767,154
Debt service - interest	1,344,267
Contract services and other operating expenditures	1,016,358
Classified salaries	746,144
Employee benefits	346,505
Books and supplies	41,283
Total expenditures	89,261,711
Deficiency of revenues under expenditures	(87,769,641)
OTHER FINANCING SOURCES:	
Transfers in from other District funds	3,078,459
Proceeds from issuance of bonds	150,000,000
Premium on issuance of bonds	510,000
Total other financing sources	153,588,459
Change in fund balance	65,818,818
RESTRICTED FUND BALANCE - BEGINNING OF YEAR	38,876,116
RESTRICTED FUND BALANCE - END OF YEAR	$ 104,694,934

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

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N BUILDING FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

1. ORGANIZATION AND NATURE OF ACTIVITIES

The San Juan Unified School District (the District) was established in 1960 and serves a 75-square mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale. The District currently operates 65 schools and provides early learning, kindergarten through 12th grade, and adult program education to approximately 40,000 students.

These financial statements present only the Measure N General Obligation Bonds Building Fund, which is recorded in sub-Fund 24 (Measure N Building Fund) of Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2019. These financial statements do not include financial data for the remainder of the District's funds and component unit, which accounting principles generally accepted in the United States of America require to be presented with the financial statements of the District.

On November 6, 2012, the electorate of the San Juan Unified School District approved the $350 million Measure N general obligation bonds with greater than 55% of the votes in favor.

- On January 13, 2013, the District issued General Obligation Bonds Election of 2012, Series A (Series A Bonds) in the amount of $20,000,000 to build, acquire, construct, and furnish school facilities. The bonds matured during succeeding years through August 2015. The bonds were issued at an interest rate of 1.00%.

- On July 1, 2014, the District issued General Obligation Bonds Election of 2012, Series B (Series B Bonds) in the amount of $80,000,000 to build, acquire, construct, and furnish school facilities. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 1.00% to 4.00%.

- On March 7, 2017, the District issued General Obligation Bonds Election of 2012, (Series 2017 Bonds) in the amount of $70,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00% to 4.00%.

- On January 22, 2019, the District issued General Obligation Bonds Election of 2012, (Series 2019 Bonds) in the amount of $150,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3.00% to 4.00%.

As of June 30, 2019, total outstanding debt related to Measure N is $239,590,000.

The Board of Supervisors of Sacramento County is empowered and obligated to annually levy *ad valorem* taxes, without limitation as to rate or amount, upon all property subject to taxation within the District (except for certain property which is taxable at limited rates), for payment of interest and principal of the Bonds when due. The District has established separate debt service funds to account for the collection and remittance of bond principal and interest payments. Additional information on the bonds' payment schedules can be found in the District's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Measurement focus and basis of accounting – Measurement focus indicates the type of resources being measured, while the basis of accounting indicates the timing of transactions or events for recognition in the financial statements. The Measure N Building Fund is a governmental fund, and has been presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available, and are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred.

Cash and cash equivalents – For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less.

Restricted cash and cash equivalents – Cash that is externally restricted to purchase or construct capital or other assets is classified as a restricted asset in the balance sheet.

Restricted fund balance – Restricted fund balance includes resources which are legally or contractually restricted by external third parties. Fund balance is restricted for capital projects of the Measure N Building Fund in accordance with the project list for the 2012 General Obligation Bonds.

Estimates used in financial reporting – In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

3. RESTRICTED CASH AND CASH EQUIVALENTS

Cash and equivalents as of June 30, 2019, consist of the following:

Cash and equivalents with County Treasury	$ 21,603,019
Cash and equivalents with fiscal agent	85,573,499
Total cash and equivalents	$ 107,176,518

Cash and equivalents in County Treasury – The Measure N Building Fund maintains cash in the Sacramento County Treasury (the Treasury). The Treasury pools funds with those of other districts in the county and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly based on the relationship of a fund's daily balance to the total of pooled cash and investments.

Participants' equity in the Treasury investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income.

The Treasury is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. and is restricted by Government Code Section 53635, pursuant to Section 53601.

Cash and equivalents with fiscal agent – Cash and equivalents with fiscal agent are held by the Treasury and represent bond proceeds restricted for capital projects.

Derivative investments – The Measure N Building Fund did not directly enter into any derivative investments. Information regarding the amount invested in derivatives by the Treasury was not available.

Interest rate risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2019, weighted average maturity of the investments contained in the Treasury is approximately 320 days.

Credit risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial credit risk – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Education 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 that are 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 amounts deposited by the public agencies.

4. INTERFUND TRANSACTIONS WITH OTHER DISTRICT FUNDS

Transfers to and from other District Funds are operating transfers from a fund receiving revenue to a fund through which the resources are being expended. Transfers in from other District Funds were as follows for the year ended June 30, 2019:

The District's County State Schools Facilities Fund transferred $12,836 to the Measure N Building Fund for the Bella Vista High modernization project.

The District's County Special Reserve for Capital Outlay Projects Fund transferred $1,285,381 to the Measure N Building Fund for the Mira Loma solar project.

The District's County Special Reserve for Capital Outlay Projects Fund transferred $1,780,242 to the Measure N Building Fund for District outdoor lighting projects.

5. COMMITMENTS AND CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Measure N Building Fund.

As of June 30, 2019, the Measure N Building Fund has approximately $77 million in outstanding commitments on ongoing construction contracts.

OTHER REPORT

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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*

Independent Auditor's Report

Independent Bond Citizens' Oversight Committee
and Board of Education
San Juan Unified School District
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure N Building Fund of the San Juan Unified School District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated January 10, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure N Building Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE N GENERAL OBLIGATION BONDS

CARMICHAEL, CALIFORNIA

PERFORMANCE AUDIT

YEAR ENDED JUNE 30, 2019

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE N GENERAL OBLIGATION BONDS

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INDEPENDENT AUDITOR'S REPORT

Board of Education and Independent Citizens' Bond
Oversight Committee for Measure N
San Juan Unified School District
Carmichael, California

We have conducted a performance audit of the San Juan Unified School District (the District) Measure N General Obligation Bonds for the year ended June 30, 2019.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 2 of this report which includes determining compliance with the performance requirements for the Proposition 39 and Measure N General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the San Juan Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2019 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
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SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE N GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT
JUNE 30, 2019

OBJECTIVES

The objectives of our performance audit were to document that the San Juan Unified School District (the District) expended Measure N General Obligation Bonds (the Bonds) funds for the year ended June 30, 2019 only for purposes approved by voters and only for specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIIIA of the California Constitution; note any incongruities or system weaknesses; and provide recommendations for improvements.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal year ended June 30, 2019. Expenditures incurred after the issuance of the Bonds and prior to July 1, 2018, were covered in a previous examination. The expenditures included all account and project codes associated with the Bond projects. Expenditures incurred subsequent to June 30, 2019 were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

On November 6, 2012, the electorate of the San Juan Unified School District approved the $350 million Measure N general obligation bonds with greater than 55% of the votes in favor.

On January 13, 2013, the District issued General Obligation Bonds Election of 2012, Series A (Series A Bonds) in the amount of $20,000,000 to build, acquire, construct, and furnish school facilities. The bonds matured during succeeding years through August 2015. The bonds were issued at an interest rate of 1.00%.

On July 1, 2014, the District issued General Obligation Bonds Election of 2012, Series B (Series B Bonds) in the amount of $80,000,000 to build, acquire, construct, and furnish school facilities. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 1.00% to 4.00%.

On March 7, 2017, the District issued General Obligation Bonds Election of 2012, (Series 2017 Bonds) in the amount of $70,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00% to 4.00%.

On January 22, 2019, the District issued General Obligation Bonds Election of 2012, (Series 2019 Bonds) in the amount of $150,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3.00% to 4.00%.

As of June 30, 2019, total outstanding debt related to Measure N is $239,590,000.

The financial activity related to the Measure N General Obligation Bonds is recorded in sub-Fund 24 (Measure N Building Fund) of Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2019.

PROCEDURES PERFORMED

We obtained the Measure N Building Fund detailed general ledger for the fiscal year ended June 30, 2019. We obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with Proposition 39 and Measure N General Obligation Bond funding. We performed the following procedures:

- We verified the mathematical accuracy of the expenditures included in the Measure N Building Fund detailed general ledger for the fiscal year ended June 30, 2019.

- We reconciled the total expenditures as reported in the detailed general ledger of the Measure N Building Fund for the year ended June 30, 2019 to the District's audited financial statements for the year ended June 30, 2019.

- Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls are adequate to help ensure the District's compliance with the requirements of Proposition 39.

- We determined that the Independent Citizens' Bond Oversight Committee is fulfilling its duties as required by Education Code 15278 and as outlined in their Committee Bylaws.

- We selected a sample of 31 expenditures in the fiscal year ended June 30, 2019. The sample was selected to provide a representation across construction projects, vendors, and expenditure amounts. For each selection, we performed the following procedures:

    1. Reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.

    2. Verified the expenditure was for construction, rehabilitation, or replacement of school facilities, including furnishing and equipping of District facilities, deferred maintenance upgrades or the acquisition or lease of real property facilities and verified that funding was not used for salaries of school administrators or other operating expenditures of the District.

The District incurred total expenditures of $89,261,711 through June 30, 2019, for the Measure N projects listed in the following Schedule of Activities.

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE N GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT
JUNE 30, 2019

SCHEDULE OF ACTIVITIES

Description	Prior Activities	June 30, 2019 Activities	Total
Sources:			
Beginning Balance			$ 38,876,116
Issuance Fund 24 N	$ 170,000,000	$ 150,000,000	320,000,000
Interest Revenue	1,632,956	1,492,070	3,125,026
Premium Revenue	3,210,768	510,000	3,720,768
E-Rate Reimbursement	417,098		417,098
Other Revenue	2,426,879		2,426,879
Other Authorized Interfund Transfers In	9,098,219	3,078,459	12,176,678
Total Sources	186,785,920	155,080,529	341,866,449
Uses:			
Dyer Kelly New Construction	6,422,808	32,077,107	38,499,915
Greer Full Site Renovation	5,313,836	27,047,842	32,361,678
El Camino New Construction	12,440,877	4,063,491	16,504,368
Citrus Heights New Construction	14,699,015		14,699,015
Rio New Construction	12,902,719	516,383	13,419,102
Multi Site Tech Service	10,984,360		10,984,360
Measure N Program	8,315,964	1,240,688	9,556,652
Citrus Heights MOD	8,863,522		8,863,522
Bella Vista MOD	8,470,653	171,957	8,642,610
Encina Outdoor Learning	5,984,236	2,652,985	8,637,221
Casa Roble New Construction	1,088,016	7,544,411	8,632,427
Bella Vista New Construction	7,633,754	507,974	8,141,728
Mira Loma Outdoor Learning	5,876,166	2,056,671	7,932,837
Casa Outdoor Learning	5,293,803	796,377	6,090,180
Debt Services	4,101,391	1,344,267	5,445,658
Mira Loma New Construction	616,550	4,212,806	4,829,356
Cowan New Construction	3,541,996		3,541,996
Del Campo Outdoor Learning	3,392,382		3,392,382
Multi Site Energy Efficient	3,219,604		3,219,604
El Camino Outdoor Learning	2,996,067		2,996,067
Salk (Edison) New Construction	2,785,152		2,785,152
Mariemont New Construction	2,577,221		2,577,221
Salk (Edison) New Construction	2,386,624		2,386,624
Rio Outdoor Learning	1,254,452	10,464	1,264,916
Bella Vista New Construction (housing)	1,094,601		1,094,601
Del Campo New Construction	101,844	872,312	974,156
El Camino Student Safety	942,111		942,111
Underwriters' Discount & Other COI		800,000	800,000

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE N GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT
JUNE 30, 2019

Description	Priot Activities	June 30, 2019 Activities	Total
Garfield MOD	577,251		577,251
Cost of Issuance	572,535		572,535
Grand Oaks Student Safety	6,958	484,083	491,041
Mission Student Safety	7,015	412,052	419,067
Ralph Richardson Student Safety	403,371		403,371
Starr King Student Safety	373,850		373,850
Casa Roble MOD CTE		371,936	371,936
District Router Upgrade Tech Service	183,563	185,151	368,714
Rio PoC WapTech Service	154,314	173,489	327,803
Mira Loma Student Safety	4,430	299,315	303,745
Salk (Edison) Student Safety	5,283	295,842	301,125
Thomas Kelly Student Safety	292,274		292,274
Bella Vista New Construction (Butler)	250,314		250,314
Holst (La Vista) Student Safety	246,829		246,829
Woodside Student Safety	241,328		241,328
Trajan Playground Student Safety		219,800	219,800
Mariemont Infrastructure	201,783		201,783
Encina HVAC (gym)		199,715	199,715
Greer MOD	199,657		199,657
Mira Loma HVAC (gym)		195,324	195,324
Dewey Infrastructure	186,196		186,196
Gold River Student Safety	2,786	172,352	175,138
Del Campo MOD		168,481	168,481
San Juan HVAC (gym)		168,436	168,436
Skycrest Student Safety	131,441		131,441
Coyle Student Safety	119,392		119,392
Casa Infrastructure	113,148		113,148
La Entrada	99,565		99,565
Del Dayo Outdoor Learning	65,924		65,924
Sylvan MOD	52,468		52,468
Casa MOD	44,900		44,900
Dyer Kelly MOD	34,810		34,810
Grand Oaks Infrastructure	27,308		27,308
Cameron Ranch Infrastructure	11,387		11,387
Total Uses	147,909,804	89,261,711	237,171,515
Ending Balance	$ 38,876,116	$ 65,818,818	$ 104,694,934

CONCLUSION

Based upon the procedures performed, we found that, for the items tested, the San Juan Unified School District has properly accounted for the expenditures of the Measure N General Obligation Bonds. Further, it was noted that the funds were not used for salaries of school administrators or other operating expenditures. Our audit does not provide a legal determination on the District's compliance with specific requirements.

MANAGEMENT COMMENTS AND RECOMMENDATIONS

None.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P BUILDING FUND

CARMICHAEL, CALIFORNIA

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORTS

YEAR ENDED JUNE 30, 2019

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P BUILDING FUND

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INDEPENDENT AUDITOR'S REPORT

Independent Bond Citizens' Oversight Committee
and Board of Education
San Juan Unified School District
Carmichael, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure P Building Fund of the San Juan Unified School District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure P Building Fund of the District, as of June 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure P Building Fund and do not purport to, and do not present fairly the financial position of the District as of June 30, 2019, or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2020, 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 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 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.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

FINANCIAL STATEMENTS

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P BUILDING FUND

BALANCE SHEET
JUNE 30, 2019

ASSETS:	
Restricted cash and cash equivalents	$ 90,682,353
Accounts receivable	170,031
Due from other funds	85
Total assets	$ 90,852,469
LIABILITIES AND FUND BALANCE:	
Accounts payable	$ 997,229
Fund balance - restricted	89,855,240
Total liabilities and fund balance	$ 90,852,469

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

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
YEAR ENDED JUNE 30, 2019

REVENUES:	
Other local sources	$ 1,331,647
EXPENDITURES:	
Capital outlay	26,795,617
Books and supplies	865,653
Contract services and other operating expenditures	552,608
Classified salaries	307,032
Employee benefits	151,408
Debt service - interest	51,995
Total expenditures	28,724,313
Deficiency of revenues under expenditures	(27,392,666)
OTHER FINANCING SOURCES:	
Transfers in from other District funds	967,839
Proceeds from issuance of bonds	80,000,000
Premium on issuance of bonds	272,000
Total other financing sources	81,239,839
Change in fund balance	53,847,173
RESTRICTED FUND BALANCE - BEGINNING OF YEAR	36,008,067
RESTRICTED FUND BALANCE - END OF YEAR	$ 89,855,240

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

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P BUILDING FUND

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

1. ORGANIZATION AND NATURE OF ACTIVITIES

The San Juan Unified School District (the District) was established in 1960 and serves a 75-square mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale. The District currently operates 65 schools and provides early learning, kindergarten through 12th grade, and adult program education to approximately 40,000 students.

These financial statements present only the Measure P General Obligation Bonds Building Fund, which is recorded in sub-Fund 26 (Measure P Building Fund) of Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2019. These financial statements do not include financial data for the remainder of the District's funds and component unit, which accounting principles generally accepted in the United States of America require to be presented with the financial statements of the District.

On November 8, 2016, the electorate of the San Juan Unified School District approved the $750 million Measure P general obligation bonds with greater than 55% of the votes in favor.

- On March 7, 2017, the District issued General Obligation Bonds Election of 2016 (Series 2017 Bonds) in the amount of $39,920,000 to finance specific construction, acquisition, and modernization projects. These bonds mature during succeeding years through August 2019, and were issued at interest rates ranging from 2.00% to 2.50%.

- On January 22, 2019, the District issued General Obligation Bonds of Election 2016 (Series 2019 Bonds) in the amount of $80,000,000 to finance specific construction, acquisition, and modernization projects. These bonds mature during succeeding years through August 2029 and were issued at 4.00% interest rate.

As of June 30, 2019, total outstanding debt related to Measure P is $100,725,000.

The Board of Supervisors of Sacramento County is empowered and obligated to annually levy *ad valorem* taxes, without limitation as to rate or amount, upon all property subject to taxation within the District (except for certain property which is taxable at limited rates), for payment of interest and principal of the Bonds when due. The District has established separate debt service funds to account for the collection and remittance of bond principal and interest payments. Additional information on the bonds' payment schedules can be found in the District's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Measurement focus and basis of accounting – Measurement focus indicates the type of resources being measured, while the basis of accounting indicates the timing of transactions or events for recognition in the financial statements. The Measure P Building Fund is a governmental fund, and has been presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available, and are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred.

Cash and cash equivalents – For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less.

Restricted cash and cash equivalents – Cash that is externally restricted to purchase or construct capital or other assets is classified as a restricted asset in the balance sheet.

Restricted fund balance – Restricted fund balance includes resources which are legally or contractually restricted by external third parties. Fund balance is restricted for capital projects of the Measure P Building Fund in accordance with the project list for the 2016 General Obligation Bonds.

Estimates used in financial reporting – In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

3. RESTRICTED CASH AND CASH EQUIVALENTS

Cash and equivalents as of June 30, 2019, consist of the following:

Cash and equivalents with County Treasury	$ 10,248,063
Cash and equivalents with fiscal agent	80,434,290
Total cash and equivalents	$ 90,682,353

Cash and equivalents in County Treasury – The Measure P Building Fund maintains cash in the Sacramento County Treasury (the Treasury). The Treasury pools funds with those of other districts in the county and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly based on the relationship of a fund's daily balance to the total of pooled cash and investments.

Participants' equity in the Treasury investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income.

The Treasury is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. and is restricted by Government Code Section 53635, pursuant to Section 53601.

Cash and equivalents with fiscal agent – Cash and equivalents with fiscal agent are held by the Treasury and represent bond proceeds restricted for capital projects.

Derivative investments – The Measure P Building Fund did not directly enter into any derivative investments. Information regarding the amount invested in derivatives by the Treasury was not available.

Interest rate risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2019, weighted average maturity of the investments contained in the Treasury is approximately 320 days.

Credit risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial credit risk – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Education 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 that are 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 amounts deposited by the public agencies.

4. INTERFUND TRANSACTIONS WITH OTHER DISTRICT FUNDS

Transfers to and from other District Funds are operating transfers from a fund receiving revenue to a fund through which the resources are being expended. Transfers in from other District Funds were as follows for the year ended June 30, 2019:

The District's Building Funds and State Schools Facilities Fund transferred $303,967 and $663,872, respectively, to the Measure P Building Fund for a Winterstein Elementary modernization project.

5. COMMITMENTS AND CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Measure P Building Fund.

As of June 30, 2019, the Measure P Building Fund has approximately $46 million in outstanding commitments and construction contracts.

OTHER REPORT

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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*

Independent Auditor's Report

Independent Bond Citizens' Oversight Committee
and Board of Education
San Juan Unified School District
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure P Building Fund of the San Juan Unified School District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated January 10, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure P Building Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE P GENERAL OBLIGATION BONDS

CARMICHAEL, CALIFORNIA

PERFORMANCE AUDIT

YEAR ENDED JUNE 30, 2019

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE P GENERAL OBLIGATION BONDS

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INDEPENDENT AUDITOR'S REPORT

Board of Education and Independent Citizens' Bond
Oversight Committee for Measure P
San Juan Unified School District
Carmichael, California

We have conducted a performance audit of the San Juan Unified School District (the District) Measure P General Obligation Bonds for the year ended June 30, 2019.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 2 of this report which includes determining compliance with the performance requirements for the Proposition 39 and Measure P General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the San Juan Unified School District expended Measure P General Obligation Bond funds for the year ended June 30, 2019 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

January 10, 2020

2880 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Phone 916.646.6464 • Fax 916.929.6836 • GilbertCPA.com

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE P GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT
JUNE 30, 2019

OBJECTIVES

The objectives of our performance audit were to document that the San Juan Unified School District (the District) expended Measure P General Obligation Bonds (the Bonds) funds for the year ended June 30, 2019 only for purposes approved by voters and only for specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIIIA of the California Constitution; note any incongruities or system weaknesses; and provide recommendations for improvements.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal year ended June 30, 2019. Expenditures incurred after the issuance of the Bonds and prior to July 1, 2018, were covered in a previous examination. The expenditures included all account and project codes associated with the Bond projects. Expenditures incurred subsequent to June 30, 2019 were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

On November 8, 2016, the electorate of the San Juan Unified School District approved the $750 million Measure P general obligation bonds with greater than 55% of the votes in favor.

On March 7, 2017, the District issued General Obligation Bonds Election of 2016 (Series 2017 Bonds) in the amount of $39,920,000 to finance specific construction, acquisition, and modernization projects. These bonds mature during succeeding years through August 2019 and were issued at interest rates ranging from 2.00% to 2.50%.

On January 22, 2019, the District issued General Obligation Bonds of Election 2016 (Series 2019 Bonds) in the amount of $80,000,000 to finance specific construction, acquisition, and modernization projects. These bonds mature during succeeding years through August 2029 and were issued at 4.00% interest rate.

As of June 30, 2019, total outstanding debt related to Measure P is $100,725,000.

The financial activity related to the Measure P General Obligation Bonds is recorded in sub-Fund 26 (Measure P Building Fund) of Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2019.

PROCEDURES PERFORMED

We obtained the Measure P Building Fund detailed general ledger for the fiscal year ended June 30, 2019. We obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with Proposition 39 and Measure P General Obligation Bond funding. We performed the following procedures:

- We verified the mathematical accuracy of the expenditures included in the Measure P Building Fund detailed general ledger for the fiscal year ended June 30, 2019.

- We reconciled the total expenditures as reported in the detailed general ledger of the Measure P Building Fund for the year ended June 30, 2019 to the District's audited financial statements for the year ended June 30, 2019.

- Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls are adequate to help ensure the District's compliance with the requirements of Proposition 39.

- We determined that the Independent Citizens' Bond Oversight Committee is fulfilling its duties as required by Education Code 15278 and as outlined in their Committee Bylaws.

- We selected a sample of 31 expenditures in the fiscal year ended June 30, 2019. The sample was selected to provide a representation across construction projects, vendors and expenditure amounts. For each selection, we performed the following procedures:

    1. Reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.

    2. Verified the expenditure was for construction, rehabilitation, or replacement of school facilities, including furnishing and equipping of District facilities, deferred maintenance upgrades or the acquisition or lease of real property facilities and verified that funding was not used for salaries of school administrators or other operating expenditures of the District.

The District incurred total expenditures of $28,724,313 through June 30, 2019, for the Measure P projects listed in the following Schedule of Activities.

SAN JUAN UNIFIED SCHOOL DISTRICT PROPOSITION 39 AND MEASURE P GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT
JUNE 30, 2019

SCHEDULE OF ACTIVITIES

Description	Prior Activities	June 30, 2019 Activities	Total
Sources:			
Beginning Balance			$ 36,008,067
Issuance Fund 26 P	$ 39,920,000	$ 80,000,000	119,920,000
Interest Revenue	635,167	1,258,637	1,893,804
Premium Revenue	945,472	272,000	1,217,472
Other Authorized Transfers In	1,796,672	967,839	2,764,511
Other Revenue	5,383	73,010	78,393
Total Sources	43,302,694	82,571,486	125,874,180
Uses:			
Del Paso Manor Full Site Renovation	2,853,424	8,398,516	11,251,940
Rio Americano Outdoor Learning	1,292,582	6,447,602	7,740,184
Bella Vista Outdoor Learning	1,299,367	6,006,938	7,306,305
Bella Vista Energy (Solar Project)	472,019	1,849,001	2,321,020
Winterstein MOD	100,998	2,165,841	2,266,839
Littlejohn MOD		1,497,430	1,497,430
Measure P Program	481,952	546,011	1,027,963
Tech Service Infrastructure		856,713	856,713
Debt Services	794,285	51,298	845,583
Underwriters' Discount & Other COI		272,697	272,697
District Wide MDF Tech Services		247,322	247,322
Cost of Issuance		195,000	195,000
Barrett New Construction		98,731	98,731
Arden New Construction		87,363	87,363
Cottage Portable		3,850	3,850
Total Uses	7,294,627	28,724,313	36,018,940
Ending Balance	$ 36,008,067	$ 53,847,173	$ 89,855,240

CONCLUSION

Based upon the procedures performed, we found that, for the items tested, the San Juan Unified School District has properly accounted for the expenditures of the Measure P General Obligation Bonds. Further, it was noted that the funds were not used for salaries of school administrators or other operating expenditures. Our audit does not provide a legal determination on the District's compliance with specific requirements.

MANAGEMENT COMMENTS AND RECOMMENDATIONS

None.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-9

MEETING DATE: 02/11/2020

SUBJECT: Memorandum of Understanding with Visions In Education Charter School for Special Education Services

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

DEPARTMENT: Admissions and Family Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the Memorandum of Understanding (MOU) between San Juan Unified School District and Visions In Education special education (SPED) services.

RATIONALE/BACKGROUND:
The MOU defines the specific financial and operational relationship between Visions In Education and the district to provide SPED services. The MOU covers the period of July 1, 2020 through June 30, 2021.

ATTACHMENT:
A: MOU Visions In Education SPED Services 2020-2021

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 02/03/2020

FISCAL IMPACT:
Current Budget: $ No direct costs
Additional Budget: $ N/A
Funding Source: $ N/A

LCAP/STRATEGIC PLAN:
Goal: N/A
Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Michele Flagler, Director, Admissions and Family Services

APPROVED BY: Debra Calvin, Ed.D, Assistant Superintendent, Educational Services
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support
Kent Kern, Superintendent of Schools

ATTACHMENT "A" - SPECIAL EDUCATION

MEMORANDUM OF UNDERSTANDING BETWEEN SAN JUAN UNIFIED SCHOOL DISTRICT AND VISIONS IN EDUCATION CHARTER SCHOOL

This Memorandum of Understanding ("MOU") is executed by and between the San Juan Unified School District Board of Education (hereinafter referred to as "District") and Visions In Education Charter School, operated by Visions In Education, Inc. (hereinafter "Visions Charter"). Collectively, Visions Charter and the District shall be referred to the "Parties."

The purpose of this MOU is to define the practices and procedures between the Parties concerning special education services.

1. **Term of Agreement:** The term of this MOU shall be for one (1) year and, subject to the approval of District's Board of Education, will become effective July 1, 2020, continuing through June 30, 2021.

2. **Amendments:** Any modification of this MOU shall be in writing and executed by duly authorized representatives of both Parties specifically indicating the intent of the Parties to modify this MOU and shall be approved by District's Board of Education.

3. **Responsible Party:** Visions Charter will have responsibility for service delivery of its special education students. Visions Charter is responsible for ensuring its special education programs and services are in compliance with federal and state education laws and regulations.

   The Parties agree that Visions Charter is responsible to provide special education programs and services to eligible students with special needs who attend Visions Charter. The District will provide special education and related supports to Visions Charter students, upon the request of Vision Charter, in order to meet the needs of Visions Charter students who require an increased level of supports and services.

   Visions Charter shall not place a student in a District program and the District shall not place a student in Visions Charter, through the individualized education program ("IEP") process or otherwise, without the prior involvement and express consent of the other Party. In the event that Visions Charter is unable to provide an appropriate placement or services for a student with special needs enrolled in Visions Charter, Visions Charter will contact the District liaison to discuss placement and service alternatives. Placement will be determined through the IEP team meeting and shall include representation by the District liaison.

4. **Special Education Funding:** The District shall receive all special education funds generated by Visions Charter from all state and federal special education funding sources and shall be

responsible for allocating funds as identified in the following two paragraphs to Visions Charter for the provision of special education programs and services provided by Visions Charter. Funds allocated by the District to Visions Charter for the purpose of serving the needs of special education students shall only be used for special education purposes.

The District will receive and pass through ninety percent (90)% of Visions Charter's generated AB 602 funding[1]. Visions Charter's generated revenue will be computed by multiplying the SELPA's AB 602 funds per Average Daily Attendance ("ADA") funding by Visions Charter's AB 602 ADA. The per ADA allocation is computed by dividing the SELPA's AB 602 funding by the SELPA's AB 602 ADA. This does not include pass through of out of home care funding portion of AB 602. Pursuant to state law, a SELPA is funded for the greater of its current or prior-year funded ADA (total District and Charter), thus providing some level of funding protection for a SELPA with declining enrollment. Projected AB 602 revenues will be used until the California Department of Education (CDE)'s Second Principal Apportionment (P-2) and Annual (Annual R1, Annual R2, etc.) are published, at which time these final adjustments will be allocated to Visions Charter. The funds will be used by Visions Charter to provide the programs and services as described in the IEPs of special education students attending Visions Charter.

Preschool funds received by the SELPA will not be passed through to Visions Charter, as Visions Charter does not provide special education services to Preschool students. Funds received for Federal IDEA Part B, section 611, and Federal Mental Health Services will not be passed through to Visions Charter; however, the Parties agree to re-evaluate these funds in future years should circumstances change with Visions Charter. Funds received from the state of California for Mental Health services shall be passed through at 90% of Visions Charter's generated revenue if Visions Charter meets the District's identified qualifications and if Visions Charter establishes a District approved educationally related mental health referral process. Funds received from the state of California for mental health services shall only be used for mental health services for special education students that qualify for mental health services.

5. **Low Incidence Equipment:** Low incidence equipment[2] will be provided by the District, as necessary, to Visions Charter students who have low incidence equipment requirements as specified in a student's IEP. Visions Charter shall follow the same procedures to access low incidence equipment as are followed by other schools in the District schools, available through the District's program specialist or designee.

6. **Special Education Services:** Special education services for Visions Charter students will be determined by a student's IEP team. Visions Charter, similar to other District schools, may

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1 The AB 602 funding model provides funding to SELPAs based on a rate per unit of ADA.

2 Examples of low incident equipment include, but are not limited to, FM systems for students with hearing impairments, equipment to create large print for students with vision impairments, and/or assistive and/or augmentative equipment for students with physical disabilities

not provide a full range of programs and services for each and all students who may attend. If the special education needs of a student, as defined in a student's IEP, cannot be met at Visions Charter, the student's IEP team, which will include a District representative, will determine a free, appropriate, public education for the student.

7. **Due Process Litigation:**

a. Visions Charter/District Initiated Due Process Complaints

In consultation with Visions Charter, the District may initiate a due process hearing regarding a student enrolled in Visions Charter, if the District determines it is legally necessary to meet responsibilities under federal and state special education laws. Visions Charter shall cooperate with the District and assist to prepare, file, and litigate the due process case, if requested by the District. The District and Visions Charter shall be jointly represented by the District's legal counsel, unless the District determines there is a conflict of interest between the Parties. In such a situation, Visions Charter will be solely responsible for contracting and hiring separate legal counsel to represent Visions Charter, and will be solely responsible for all fees and costs for said legal representation. Visions Charter staff and administrators shall cooperate in the litigation as needed, even if represented by separate legal counsel.

Should Visions Charter wish to contract with and hire separate legal representation to represent Visions Charter even if no conflict of interest is present, Visions Charter will be solely responsible for all legal fees and costs incurred by its own outside counsel. Visions Charter staff and administrators shall cooperate in the litigation as needed, even if represented by separate legal counsel.

b. Visions Charter/District Defending Due Process Complaints

The District and Visions Charter shall work together to prepare, defend, and litigate any due process case filed against the District and/or Visions Charter regarding special education eligibility, placement, or services provided to a student who is or was enrolled in Visions Charter during any time period(s) at issue. The District and Visions Charter shall be jointly represented by the District's legal counsel, unless the District determines there is a conflict of interest between the Parties. In such a situation, Visions Charter will be solely responsible for contracting and hiring separate legal counsel to represent Visions Charter, and will be solely responsible for all fees and costs for said legal representation. Visions Charter staff and administrators shall cooperate in the litigation as needed, even if represented by separate legal counsel.

Should Visions Charter wish to contract with and hire separate legal representation to represent Visions Charter even if no conflict of interest is present, Visions Charter will be solely responsible for all legal fees and costs incurred by its own outside counsel. Visions Charter staff and administrators shall cooperate in the litigation as needed, even if represented by separate legal counsel.

c. Responsibility for Litigation Fees and Costs Incurred in Due Process

Visions Charter shall be responsible for seventy-five percent (75%) of all fees and costs associated with and incurred in litigating any due process proceeding involving Visions Charter as identified in 7.a., and 7.b., above, and the District will be responsible for twenty-five percent (25%). Fees and costs include by way of example, but are not limited to, "out-of-pocket" expenses incurred in the due process hearing such as fees and costs of court, litigation, expert witnesses, and/or student's attorney fees, whether agreed upon in settlement, ordered as the result of a ruling by the Office of Administrative Hearings ("OAH"), ordered by another judicial agency, or ordered by the California Department of Education ("CDE").

Visions Charter shall be responsible for seventy-five percent (75%) of the fees and costs for the legal representation by the District's legal representative handling all due process proceedings, and the District will be responsible for twenty-five percent (25%), when the District's legal counsel represents both the District and Visions Charter. Once a due process matter has been resolved, the District will bill Visions Charter for all legal related fees and legally related expenses.

d. Responsibility for Payment of Due Process Costs and Expenses

In the event that the District and/or Visions Charter is required, whether through settlement, due process ruling, ordered as the result of a ruling by OAH, ordered by another judicial agency, or ordered by CDE, to contract for, by way of example but not limited to, assessments, educational placement services, support services, nonpublic school, and/or residential placement, Visions Charter shall be responsible for seventy-five percent (75%) of all said costs and expenses, and the District will be responsible for twenty-five percent (25%) of all said costs and expenses.

e. Mental Health Related Services

In the event that the District and/or Visions Charter is required, whether through settlement, due process ruling, ordered as the result of a ruling by OAH, ordered by another judicial agency, or ordered by CDE, to provide compensatory education for mental health related services (to include but not limited to family counseling, individual counseling, educationally related mental health services, residential placement, non-public school placement related to mental health, assessments), Visions Charter shall be responsible for ninety percent (90%) of all said costs, and the District will be responsible for ten percent (10%).

VISIONS CHARTER SCHOOL, INC. CHARTER SCHOOL

By: _____ Dated: 01-23-2020
Jody Graf, Ed.D.
Superintendent
Visions In Education, Inc.

SAN JUAN UNIFIED SCHOOL DISTRICT

Dated: 01.28.2020

By: _____
Debra Calvin, Ed.D.
Assistant Superintendent, Educational Services
San Juan Unified School District

Approved as to form:

_____ 01/23/2020
Linda C. T. Simlick
General Counsel
San Juan Unified School District

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: G-10

MEETING DATE: 02/11/2020

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

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

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:
The superintendent is recommending that the board approve four new members to the LCAP PAC.

RATIONALE/BACKGROUND:
The LCAP PAC approved by the Board of Education on June 24, 2014 includes a provision for a parent advisory committee to be formed for the purpose of advising the board on matters connected with the plan. This committee, which is required by Education Code section 52063 (a)(1) and (a)(2), must include parents or legal guardians of students in three targeted populations for which funding is received (low income, foster youth, and English Learners). The guidelines for the LCAP PAC are intended to increase the input of parents and students, particularly of the targeted groups. This work is necessary as we move to close the achievement gaps across our system.

The new members will fill vacancies on the committee.

ATTACHMENT(S):
A: LCAP PAC New Members List

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 02/03/2020

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only: ☐ On-going: ☐

LCAP/STRATEGIC PLAN:
Goal: N/A
Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Adam Ebrahim, Director, Continuous Improvement and LCAP

APPROVED BY: Kristan Schnepp, Senior Director, Professional Learning and Innovation KS
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK

Attachment A

Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC)

On January 10, 2020, and January 28, 2020, subsequently, the board subcommittee on LCAP PAC membership recommended the following four replacement members to be part of the LCAP PAC. These four recommendations will replace two members who resigned from the LCAP PAC in November, 2019, and two members who were dropped by the board subcommittee on January 10, 2020, due to non-attendance per the LCAP PAC by-laws. The two dropped members have been notified. These replacement nominations will serve the remaining term of the original members. This fills all of the seats on the LCAP PAC with a total of 20 members.

With the new appointees, the committee will:

- Have five students, 13 parents and two community members
- Represent 15 schools
- Include those representing low-income families, English learners, foster youth, homeless youth, and students with disabilities.

LCAP PAC Resign/Drop:

Participant	**Role**	**School(s)**
Donesh Davami Dropped 01/10/2020	Student	Mira Loma High School
Madianna Gilmore Resigned 11/20/2019	Student	Bella Vista High School
Danielle Kando-Kaiser Dropped 1/10/2020	Parent	Arcade Middle School/Rio Americano High School
Judy Stevens Resigned 11/20/2019	Parent	Sylvan Middle School

LCAP PAC New Member Nominations:

Participant	**Role**	**School(s)**
Raven Hale Appointed 01/10/2020	Student	Encina High School
Eric Mayhew Appointed 01/28/2020	Parent	Sierra Oaks K-8
Zinah Naseri Appointed 01/10/2020	Parent	Sylvan Middle School
Kinaleishka Ocasio Appointed 01/10/2020	Student	Encina High School

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I-1**

MEETING DATE: **02/11/2020**

SUBJECT: Continuous Improvement Series: English Language Learner (ELL) Update

DEPARTMENT: Office of Student Learning Assistance

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

ACTION REQUESTED:
The superintendent is recommending that the board review the update of the ELL program.

RATIONALE/BACKGROUND:
The purpose of this report is to update the board on ELL programs and services. Staff will review services, systems of support and measurable data that demonstrate ELL performance. Through a lens of continuous improvement, the goal of this presentation is to provide a background on services, examine data and discuss the next steps based on current progress in these areas.

ATTACHMENT(S):
A: Presentation
B: Comprehensive Services for EL Students

BOARD COMMITTEE ACTION/COMMENT:
Curriculum and Standards Committee: 02/05/2020

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 02/03/2020

FISCAL IMPACT:
LCFF Supplemental: $9,817,321
Refugee School Impact Grant: $121,093
CalNew Grant: $700,800
Title 3 EL: $619,081
Title 3 Immigrant: $293,277
Total: $11,551,572
Current Year Only ☒ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: 1
Focus: 3
Action: N/A
Strategic Plan: 4

PREPARED BY: Roxanne Mitchell, Director, Student Learning Assistance
Martha Quadros, Program Manager, English Learner Program
Leslie Wriston, Program Specialist, English Language Development

APPROVED BY: Debra Calvin, Ed.D, Assistant Superintendent, Educational Services DC
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support MB
Kent Kern, Superintendent of Schools KK



English Language Learner (ELL) Update

Building Opportunity, Access and Support Through Continuous Improvement

Presentation to the Board of Education
February 11, 2020

Debra Calvin, Ed.D, Assistant Superintendent, Educational Services
Roxanne Mitchell, Director, Student Learning Assistance
Susan Green, Director, Assessment Evaluation and Planning
Randy Holcomb, Principal, El Camino Fundamental High School

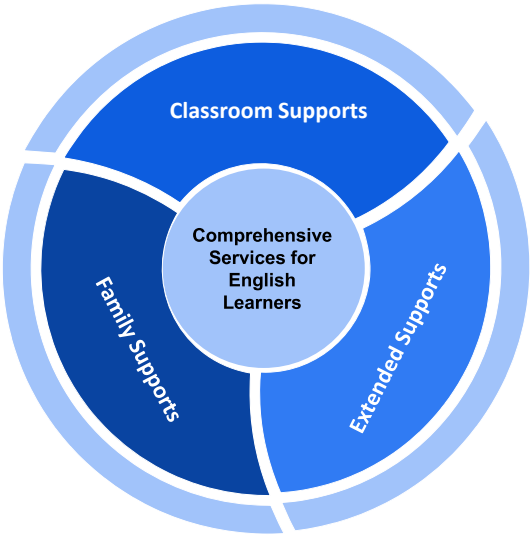


Through a Continuous Improvement Process …

- Our objective:
  - To increase opportunities for English Learner (EL) students
  - To provide access and support to EL students
  - To eliminate barriers to success
- Our goal:
  - To analyze data and identify the “check engine light” indicators
  - To address “check engine lights” through an equity lens
  - To listen and learn from our affected student groups

2

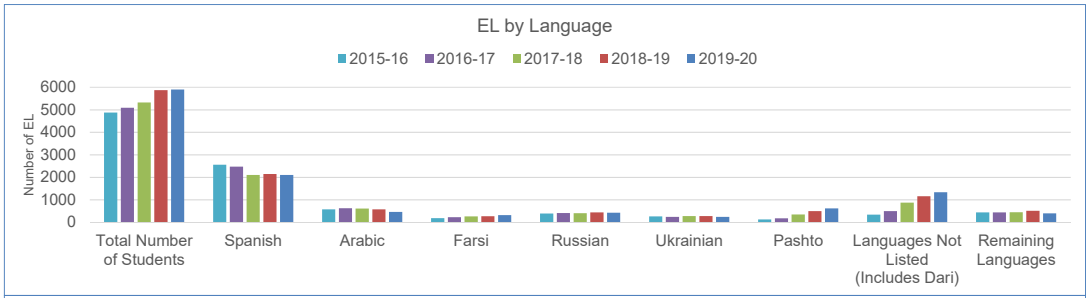
Services to Support the Whole Child

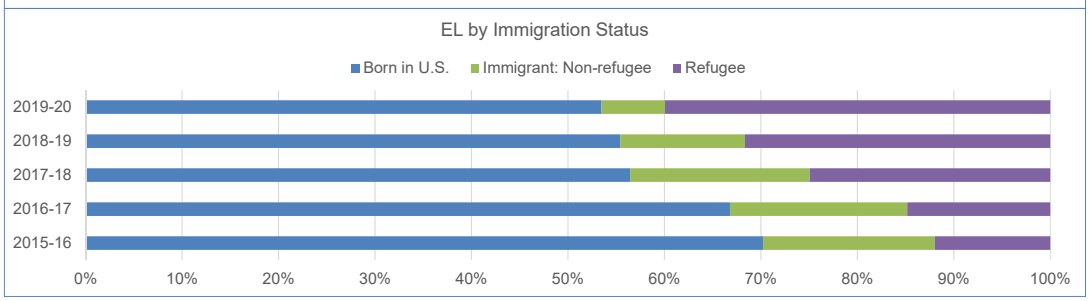


3

San Juan Unified School District

EL: Picture Over Time



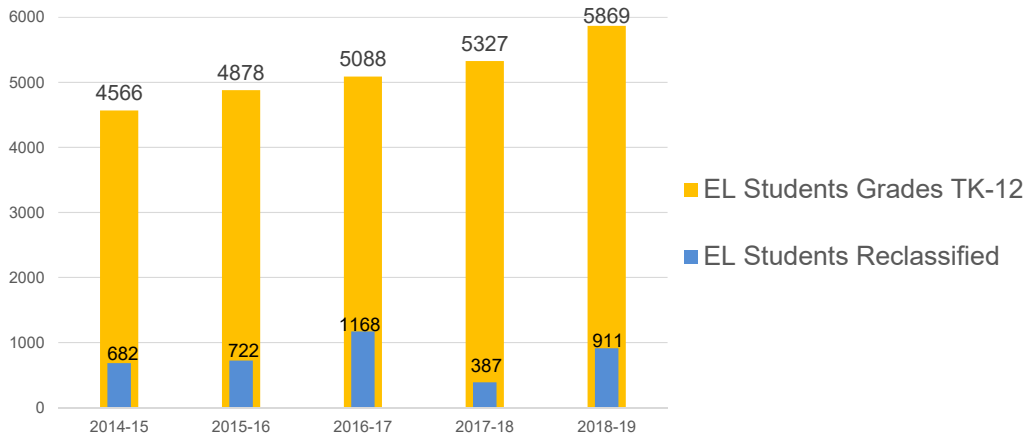


Based on CBEDS Data

4

San Juan Unified School District

Reclassification:
District Yearly Reclassification Average



5

San Juan Unified School District

English Learner Progress Indicator (ELPI):
California School Dashboard 2019

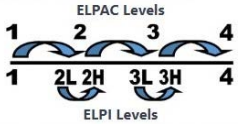
What is measured:

- Percent of EL students who improve one or more levels or maintain at Level 4

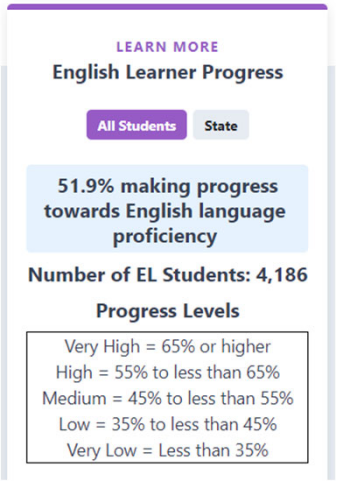
Who is included:

- All EL students in grades 1-12 who have two years of English Language Proficiency Assessments for California (ELPAC) summative scores

Assessments: ELs take the ELPAC exam to measure progress towards English language proficiency. The ELPAC has 4 levels.



Accountability: The 4 ELPAC levels were divided into 6 ELPI levels to determine whether ELs made progress toward English language proficiency.

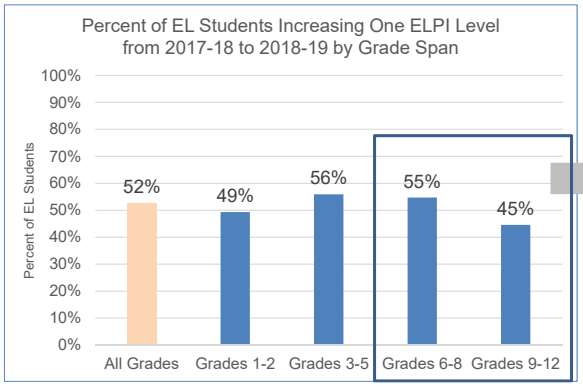


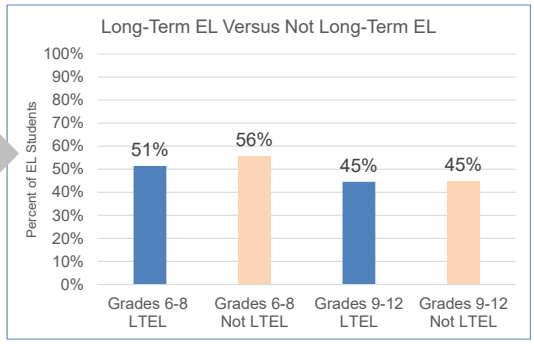
EL students in grades 1-12 with two years of ELPAC scores

6

San Juan Unified School District

EL Progress – Drill Down
Percent of EL Students Increasing One ELPI Level

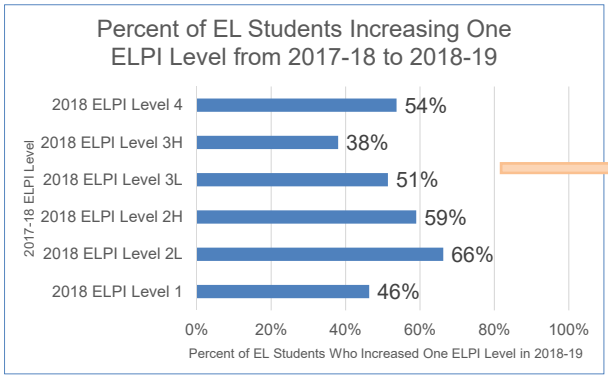




Long-Term English Learners (LTEL)

7

EL Progress – Drill Down
Percent of EL Students Increasing One ELPI Level

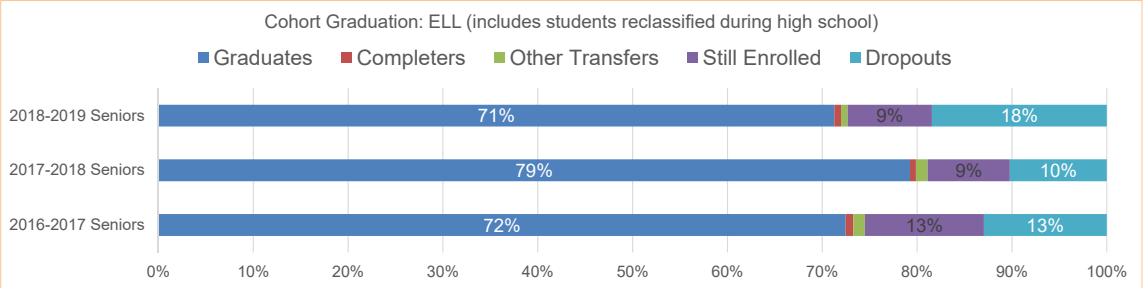


Students in 2017-18 at ELPI Level 3H:

- 38% increased one level in 2018-19
- 62% did not increase one level or more in 2018-19. What do we know about these students?
  - 76% of the students are in grades 1-5
  - 70% are born in the U.S.
  - 53% are Spanish speaking

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Graduation Rate – Drill Down



2018-2019 EL students who dropped out:

- 41 of the 52 (79%) dropped out in grade 12 (29 completed their senior year, but did not graduate)
- 25 of the 52 (50%) are Spanish speaking (10 were born in the U.S.)
- 14 of the 52 (27%) attended three-to-four years of high school in San Juan Unified
- 20 of the 52 (38%) entered the U.S. during their junior or senior year of high school

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"Check Engine Light" Indicators: Based on California School Dashboard Fall 2019

- Significantly disproportionate college and career readiness rates for EL students (gap is 33.1% lower than district total)
- 6.7% decrease in EL student graduation rates
- 50% of the EL students who dropped out in 2018-19 are Spanish speaking
- Percent of EL and LTEL students making growth in English proficiency declines over time in grades 6-8 and 9-12
- 76% of elementary students with ELPAC scores close to the target for reclassification did not progress one ELPI level to meet the growth criteria

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Based on Our “Check Engine Lights":

Some questions we are asking ...

- What steps can we take to ensure appropriate access to upper-level coursework for EL students?
- What additional services, resources or capacity building is needed for current LTEL students?
- What preventative steps can we take early on to reduce the number of LTEL students?
- How might we engage stakeholders in order to understand challenges and discover opportunities for EL students?



Voices from the Field

Randy Holcomb, Principal
El Camino Fundamental High School

El Camino Fundamental High School

9.2% English Learner population (115 students)
- 27.8% LTEL students (32 students)
- 29.6% Spanish speaking students (34 students)
- 65.2% refugee students (75 students)

Current services available for EL students
- After school tutoring
- Counselor support
- Intervention support teacher
- English Language Advisory Committee
- Transcript analysis



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San Juan Unified School District

Questions asked of El Camino High School Students:

- What activities in your EL classes are the most helpful for learning English?
- What strategies in your classes are most helpful?
- How do you know when a staff member cares about you and your learning?
- What could the school do, outside of regular classes, to help you be more successful?
- What is your best piece of advice to the leaders of the school district on how to help EL students?

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San Juan Unified School District

Student Voice - El Camino Listening Circle:

(Quotes from students)

- "The higher classes give us more activities."
- "I like when teachers check up on me."
- "Teachers should partner EL students with English-speaking students."
- "We need vocabulary and class conversations in English."
- "It helps when teachers explain what we did wrong."
- "Give added time for conversation after school or at lunch with people not like us."
- "We need more information about graduation requirements, facts about studying, grades and how it works here in the U.S.; information about college, so that we know what we are working to accomplish."

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San Juan Unified School District

Parent Voice:

(Synopsis of suggestions and comments from El Camino EL parents)

- Overall, impressed
- After-school tutoring support
- Home language support from school to improve communication
- Tips for parents on how to support their students academically and with test preparation
- More in-depth workshops for parents in their home languages

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San Juan Unified School District

Next Steps for El Camino:

- Continue the implementation of after-school tutoring aimed specifically at increasing the level of English acquisition for our EL student population.
- With input from EL students, design an after-school club for EL students with the goal of providing more opportunities to communicate in the English language.
- Work with the English Language (EL) department to develop more opportunities for parents to participate in workshops upon entry into the school system and while they are in the school system.
- Work with the EL department to provide more opportunities for professional development for the faculty, with the goal of providing strategies that can be implemented immediately.
- Continue gathering more input from students, parents and faculty on what they feel are the top priorities for EL students and collaboratively develop systems and strategies to meet those needs.

Next Steps for the System:

Using our questions as a guide:

- Increase feedback loops with students, parents and staff to gather information pertinent to students' needs with explicit attention to LTEL students and Spanish speaking families.
- Examine and redesign secondary ELD structures and programs to improve graduation rates and increase college and career readiness.
- Improve progress monitoring practices to help track EL student achievement throughout the school year to assess progress and identify and close gaps.
- Examine elementary ELD programs, specifically looking at strengths and best practices related to preventing an increase in LTEL students.

Comprehensive Services for EL Students

Classroom Supports	Family Supports	Extended Supports
• Classroom curriculum for both integrated and designated ELD • Supplemental materials • Trained classroom teachers • ELD sections in middle and high school • Full-time ELD teacher positions providing direct support to K-12 students • Bilingual Instructional Assistants (BIA) providing primary language support • Spanish-heritage language courses • Backpacks and school supplies	• Translation services • Summer workshops • Welcome videos • Family nights • ELAC meetings held monthly • DELAC meetings held monthly • DELAC academies held twice per year • School Community Resource Assistants (SCRA)	• Newcomer programs in elementary • Summer programs for LTEL students and Newcomer/Immigrant/Refugee students • After-school tutoring • Placement support in secondary • Goal-setting conferences for LTEL and MAS PUERTAS (Mentoring Assistance and Support, Program for Underrepresented, English Learners and Reclassified Students Transitioning Annually in Secondary) • Refugee wellness extension courses • February newcomer academy • Seal of Biliteracy award

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-2

MEETING DATE: 02/11/2020

SUBJECT: Oral Recommendation Regarding Salary and/or Fringe Benefits, Consideration and Possible Approval of Third Addendum to Superintendent Kern's Employment Contract

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

DEPARTMENT: Board of Education

ACTION REQUESTED:
Summarize and approve the Third Addendum to the superintendent's employment agreement. The proposed addendum to the superintendent's employment agreement must be presented orally in order to comply with SB 1436.

RATIONALE/BACKGROUND:
Pursuant to California Government Code section 54953(c) (3), SB 1436 requires that a verbal summary of the proposed compensation and fringe benefits of a local agency executive be given to the public during the open meeting prior to final board action on an employment agreement.

1. The term of the superintendent's agreement shall be extended by one year to June 30, 2022.

2. Effective July 1, 2020, the parties agree that the superintendent's work year shall be 222 days of full and regular service to the district annually during the period covered by this agreement. The superintendent shall not be entitled to paid vacation days, but shall be allowed to take the legal and local holidays as defined in the Education Code.

3. Effective August 13, 2019, the superintendent's annual base salary shall be $294,991.00 based on the positive evaluation received for the 2018-19 school year.

ATTACHMENT(S):
N/A

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education, Closed Session: 8/27/2019, 10/08/2019, 11/12/2019
Superintendent's Cabinet: 02/03/2020

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only: ☐ On-going: ☐

LCAP/STRATEGIC PLAN:
Goal: N/A
Focus: N/A
Action: N/A
Strategic Plan: N/A

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

APPROVED BY: Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2019-2020

FEBRUARY 25

WORKSHOP: West End Middle School Development – D	Allen
Recognition: Arts Education Month (March) – A	Townsend
Family and Community Engagement program and services update – R	Allen
Tentative Agreement: CSEA – D	Shoemake
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D	Oropallo
Recommendation for Reducing/Discontinuing CCS & Criteria for Tie Break (Certificated ECE) – D	Oropallo
Notice of Intent to Reduce Classified Positions – D	Oropallo
2020 CSBA Delegate Assembly Election – A	Board
*Consolidated Application, Winter Report 2020 (Part II) – A	Calvin
*Grant: Learning Communities for School Success Program, 2020-2023 – A	Allen
*Grant: K-12 Strong Workforce Program, CTE Program Grant, 2019-2022 – A	Allen

MARCH 10

WORKSHOP: Title I and Site Allocations – D	Calvin
Second Interim Budget Report – R	Stephens
Tentative Agreement: CSEA [Discussed 02/25/20] – A	Shoemake
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) [Discussed 02/25/20] – A	Oropallo
Resolution: Reducing/Eliminating CCS & Criteria for Tie Break (Certificated ECE) [Discussed 02/25/20] – A	Oropallo
Resolution: Notice of Intent to Reduce Classified Positions [Discussed 02/25/20] – A	Oropallo
Board Resolutions – D	Board
*Resolution: School Board Election Order – A	Kern

MARCH 24

Recognition: Week of the Young Child (Apr. 13-17) – A	Townsend
Continuous Improvement Series: Early Learning – R	Townsend
LCAP Design Update – R	Schnepp
*Head Start and Early Head Start Grant Application 2020-2021 – A	Townsend

APRIL 14

Recognition: School Bus Driver's Appreciation Day (Apr. 28) – A	Oropallo
New Course Adoptions – D	Schnepp
Instructional Materials Adoptions – D	Schnepp
Williams Complaint – R	Simlick
Proposed Board Meeting Dates for 2020-2021 – A	Kern

APRIL 28

Recognition: California Day of the Teacher (May 13) – A	Oropallo
Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 13) – A	Calvin
Technology Update – R	Skibitzki
New Course Adoptions [Discussed 04/14/20] – A	Schnepp
Instructional Materials Adoptions [Discussed 04/14/20] – A	Schnepp
School Climate: Parent-Staff-Student Voice – R	Schnepp

MAY 12

Recognition: Classified School Employee Week (May 17-23) – A	Oropallo
Hearing Officer's Recommendation-2020 RIF (if applicable) – A	Simlick
*Approval of CTE 2020 Advisory Committee Roster – A	Messer

MAY 26

Recognition: National Science Bowl (if applicable) – A	Messer/Shoemake
Recognition: Science Olympiad (if applicable) – A	Messer/Shoemake
Recognition: Academic Decathlon (if applicable) – A	Messer

Continuous Improvement Series: Special Education – R	Calvin
Standards Implementation Update – R	Schnepp
*Head Start/Early Head Start Contract Resolution FY 2020-2021 – A	Townsend

JUNE 9

Public Hearing: LCAP – D	Schnepp
LCAP ESSA Federal Addendum – D	Calvin
Public Hearing: LCAP/Choices Charter School – D	Flagler
Public Hearing: Presentation of the 2020-2021 Budget – D	Stephens
*CIF Superintendent Designation of Representatives 2020-2021 – A	Messer
*Charter School 2018-2019 Audit Reports (Aspire, Atkinson, CMP, GIS, GV, OFY) – A	Stephens

JUNE 23

LCAP [Public Hearing 06/09/20] – A	Schnepp
LCAP ESSA Federal Addendum [Discussed 06/09/20] – A	Calvin
LCAP/Choices Charter School [Public Hearing 06/09/20] – A	Flagler
Adoption of the 2020-2021 Budget [Public Hearing 06/09/20] – A	Stephens
Temporary Interfund Borrowing of Cash – A	Stephens
*Consolidated Application, Spring Report 2019-2020 – A	Calvin
*2019-2020 Actuarial Report (OPEB) – A	Oropallo

D=discussion; A=action; *=consent; R=report; PC=public comment