

AGENDA
KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
Board Room 1900 18th Avenue 4:00 p.m.
Kingsburg, CA 93631
January 22, 2024

1. CALL TO ORDER _____

2. SALUTE TO THE FLAG

3. ROLL CALL AND ESTABLISHMENT OF A QUORUM

Member's Present		

Members Absent		
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4. OTHERS PRESENT _____

5. APPROVAL OF AGENDA

Motion _____	Second _____	Vote _____
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6. PUBLIC COMMENT

Public Comment

*For regular meetings, the public is provided an opportunity to address not only any item on the agenda but any item within the subject matter jurisdiction of the Kingsburg Joint Union High School District. **Disclaimer:** The opinions expressed in public comments are the authors own and do not necessarily reflect the official policies or position of the Kingsburg Joint Union High School District*

Members of the public who wish to provide public comment during observed COVID-19 social distancing guidance may email the district at PublicComment@Kingsburghigh.com by 4:00 p.m. the Friday before the meeting date, which generally lands on Monday. Please note you are not compelled to provide a name and can comment anonymously. The comments will be read outloud during the public comment portion of the meeting in the order in which they were received. If in attendance, social distancing will be required. Public comments are limited to three minutes or 450 written words per speaker. Twenty (20) minutes per issue will be allowed.

Board of Education is prohibited by law from taking action on matters discussed that are not on the agenda and no adverse conclusions should be drawn if the Board does not respond to public comments made at this time. Concerns will be referred to the Superintendent's office for review and response.

Board Room Accessibility: *The Kingsburg Joint Union High School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the Administrative Assistant to the Superintendent at 897-7721 at least 48 hours before the scheduled Board of Trustees meeting so that we may make every reasonable effort to accommodate you [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132.)*

7. APPROVAL OF MINUTES

- 7.1 Regular Meeting – December 11, 2023
- 7.2 Special Meeting – December 19, 2023

8. REPORTS

- 8.1 Superintendent Report
- 8.2 Principal Report
- 8.3 Director Alternative Education Center Report
- 8.4 Student Representative Report
- 8.5 Computer Science Department Report

9. ACTION

- 9.1 Accounts Payable for December 2023 1
- 9.2 Interdistrict Permit Requests –2023-2024 & 2024-2025 15
- 9.3 Policy 5145.12 Search and Seizure - Second Reading 21
- 9.4 Consulting Services Agreement Isom Advisors & Kingsburg Joint UHSD: Bonds..... 26
- 9.5 Retirement Math Teacher Kingsburg High School – Mr. William Jensen 42
- 9.6 Retirement Music Teacher Kingsburg High School – Mr. Richard Mynderup..... 44
- 9.7 KJUHSD School Calendars 2024-2025 & 2025-2026 46
- 9.8 2022-2023 School Accountability Report Card KHS OASIS KIS 49
- 9.9 New Job Description – Night Shift Lead Utility Person..... 112
- 9.10 Resignation Head Boys Water Polo Coach – Erik Schlick..... 116
- 9.11 School Psychologist Services Agreement 2024-2025..... 118
- 9.12 KJUHSD 2022-2023 Audit Report 126

10. DISCUSSION

- 10.1 A-G Completion Improvement Grant Program - Mid Grant Report 12-31-23
Executive Director of Student Services, Cindy Schreiner..... 213
- 10.2 LCAP Presentation - Executive Director Student Services, Cindy Schreiner
- 10.3 First Reading Board Policy December 2023 Packet..... 216

11. WRITTEN INFORMATION

- 11.1 Student Body Fund Report for December 2023 220
- 11.2 Suspension Report for December 2023 224
- 11.3 Curriculum Council October & November 2023 Meeting Minutes 225
- 11.4 Quarterly Report Williams Uniform Complaints – January 2024 227

12. CLOSED SESSION – Notice to Public (Closed Session Items Covered by Law May Be Requested Or Called For As Per: Government Codes: 54954.3; 54956.7; 54956.8; 54956.86; 54956.9 (a), (b), (c); 54956.95; 54957; 54957.6; 54957.8 and Education Codes: 48900; 49070.)

- 12.1 KHS Coach: Assistant JV Swim Coach – Suzanne Okamura 228
- 12.2 Music Volunteer/Chaperone: Bob Molina..... 230

Government Code Section 54956.9 – Conference with Legal Counsel- Anticipated Litigation: Initiation of Litigation Pursuant to paragraph (4) of subdivision (d) of section 54956.9 of the Government Code.

Personnel: Employee of the Year Recognitions – Review

From _____ to _____

13. ACTION REPORTED OUT OF CLOSED SESSION, IF ANY

14. ITEMS FOR NEXT AGENDA

None

15. ADJOURNMENT _____

(Time)

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
Minutes of the Regular Meeting of the Board of Trustees

PLACE AND DATE

Board Room, Kingsburg High School, 1900 18th Avenue, Kingsburg, California, December 11, 2023.

CALL TO ORDER

The meeting was called to order at 1:30 p.m. by Mr. Mike Serpa, President.

MEMBERS PRESENT

Mr. Mike Serpa, President
Mr. Steve Nagle, Clerk
Mr. Brent Lunde, Member
Mr. Johnie Thomsen, Member
Mr. Rick Jackson, Member

MEMBERS ABSENT

None

OTHERS PRESENT

Mr. Don Shoemaker, Superintendent
Mr. Rufino Ucelo Jr., Chief Business Official
Dr. Ryan Phelan, Principal Kingsburg High School
Mr. Ryan Waltermann, Director Alternative Education Center
Ms. Cindy Schreiner, Executive Director Student Services
Ms. Shari Jensen, Superintendent Administrative Assistant

Other staff members, students, and citizens – list on file in the district office.

APPROVAL OF AGENDA (M102-2324)

Mr. Thomsen moved to approve the agenda as presented.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

PUBLIC COMMENTS

None

APPROVAL OF MINUTES

REGULAR MEETING – NOVEMBER 13, 2023 (M103-2324)

Mr. Thomsen moved to approve the minutes of the Regular meeting of November 13, 2023 as presented in 7.1 of the supporting documents.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

GENERAL OBLIGATION BOND EXPLORATION REPORT

Presenter- Rex Despain

Handout available at district office: 1900 18th Ave. Kingsburg, (559)897-7721

- District Bond & Assessed Value History
- General Obligation Bond Proceeds
- G.O. Bond Tax Rate Extension
- Voter Demographics
- Potential Timeline

SUPERINTENDENT REPORT

Don Shoemaker - Superintendent

- Advised the Board to begin determining the potential improvement projects for the district as discussions of a future bond measure continues.
- Flatwork project has been delayed due to unforeseen issues, (water pipe placement; live electrical wires), but is in the concrete pouring phase, with the hope to be done end of March.
- OASIS portable landscape project to potentially be approved tonight, finishing this final step in the project.
- Graphic Design Class at OASIS is moving forward with final equipment. A great asset to the OASIS campus and to all students in the district.
- Bathroom project is finishing with DSA, and will be ready to go to bid soon.

PRINCIPAL KINGSBURG HIGH SCHOOL REPORT

Ryan Phelan – Principal Kingsburg High School

- Staff had a nice Thanksgiving Break
- Since participating on the Executive Board for CIF, will keep the Board informed on student athlete transfers and potential changes regarding transfer rules.
- Finals are coming up for students next week, ending the second semester.
- Christmas Staff Breakfast will be held on Monday, December 18th.
- Viking of the Month celebration, breakfast, continues to be a great event for students and their families. Thank you to the district for making these events possible.

DIRECTOR OF KINGSBURG ALTERNATIVE EDUCATION CENTER

- Busy semester at Kingsburg Alternative Education Center (KAEC), with graduating mid-year seniors. These students will still walk at the June graduation.
- Mush Ball Tournament with other alternative education schools resulted in KAEC students beating Gateway, Clovis, in extra innings. Great time for the students and staff involved.
- Graphic Design class is going well.
- Career & Military Fair was held in October for KAEC students. The ASVAB test will be taken by some of our student body.
- There will be a soccer tournament against Dinuba this week, as we continue the extra-curricular activities for students.

BOARD ACTION**TRUSTEE ORGANIZATION/ELECTION OF OFFICERS (M104-2324)**

Mr. Jackson moved to approve the Trustee Organization/Election of Officers as presented in 9.1 of the supporting document.

Mr. Nagle seconded the motion.

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

REGISTRY OF PUBLIC AGENCIES OF GOVERNING BOARD (M105-2324)

Mr. Thomsen moved to approve the Registry of Public Agencies of the Governing Board. This action is required at the Annual Organizational Meeting of the Board as presented in 9.2 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

APPOINTMENT VOTING REPRESENTATIVE FOR FCCSDOE (M106-2324)

Mr. Serpa moved to approve Rick Jackson as the voting representative for the Fresno County Committee on School District Organization Elections and Johnie Thomsen as the alternate voting representative as presented in 9.3 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

BOARD OF TRUSTEES ANNUAL MEETING DATES FOR 2024 (M107-2324)

Mr. Nagle moved to approve the annual Board of Trustee meeting dates for the 2024 year as presented in 9.4 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

BILLS PAID NOVEMBER 2023 (M108-2324)

Mr. Thomsen moved to approve the bills paid for November 2023 as presented in 9.5 of the supporting documents.

Mr. Lunde seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

INTERDISTRICT TRANSFERS

9.6 Moved to Closed Session

BRINER & SON LANDSCAPE MANAGEMENT PROPOSAL/BID KAEC PORTABLE (M109-2324)

Mr. Nagle moved to approve the quote/bid from Briner & Son Landscape Management for the new portable landscape project at Kingsburg Alternative Education Center in the amount of \$29,195.00 as presented in 9.7 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

RESIGNATION CLASSROOM RSP AIDE – SUSANA MARCIAL-RAYGOZA (M110-2324)

Mr. Jackson moved to approve the resignation of Classroom RSP Aide Susana Marcial-Raygoza as of November 14, 2023 as presented in 9.8 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

OVERNIGHT TRIP REQUESTS AGRICULTURE DEPARTMENT 2023-2024 (M111-2324)

Mr. Thomsen moved to approve the six Overnight Trip Requests by the Agriculture Department as presented in 9.9 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 4 ayes; 1 noes;

Mr. Thomsen Aye

Mr. Lunde No

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

SECOND READING MANDATED BOARD POLICY PACKET SEPTEMBER 2023 (M112-2324)

Mr. Thomsen moved to approve the second reading of the mandated board policy September 2023 packet as presented in 9.10 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 4 ayes; 1 noes;

Mr. Thomsen	Aye
Mr. Lunde	No
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

A-G COMPLETION IMPROVEMENT GRANT UPDATED (M113-2324)

Mr. Nagle moved to approve is the A-G Completion Improvement Grant Update which goes towards increasing the number of students, particularly unduplicated pupils, who graduate from high school with A-G eligibility requirements completed for admission to CSU and UC as presented in 9.11 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

ANNUAL REPORT DEVELOPER FEES 2022-2023 (M114-2324)

Mr. Nagle moved to approve the Annual Report Developer Fees 2022-2023 as presented in 9.12 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

FINANCIAL IMPLICATIONS FOR COSTS – COLLECTIVE BARGAINING AGREEMENTS (M115-2324)

Mr. Jackson moved to approve the Certification of Financial Implications for the costs incurred under the collective bargaining agreements, and that the District can meet those costs during the term of the agreements. It is hereby submitted to the governing board for public disclosure in accordance with the requirements of GC 3547.5 and certified in writing by the Superintendent and Chief Business Official of the Kingsburg Joint Union High School District as presented in 9.13 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

CERTIFICATED CONTRACT AGREEMENT 2023-2025 (M116-2324)

Mr. Nagle moved to approve the Certificated Contract Agreement 2023-2025 as presented in 9.14 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

CLASSIFIED CONTRACT AGREEMENT 2023-2025 (M117-2324)

Mr. Nagle moved to approve the Classified Contract Agreement for 2023-2025 as presented in 9.15 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

MANAGEMENT CERTIFICATED/CLASSIFIED EMPLOYEES SALARY SCHEDULES 2023-2025 (M118-2324)

Mr. Thomsen moved to approve the Management Certificated/Classified Employees Salary Schedules for 2023-2025 as presented in 9.16 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

CERTIFICATED SALARY SCHEDULES 2023-2025 (M119-2324)

Mr. Nagle moved to approve the Certificated Salary Schedules for 2023-2025 as presented in 9.17 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

CLASSIFIED SALARY SCHEDULES 2023-2025 (M120-2324)

Mr. Thomsen moved to approve the Classified Salary Schedules for 2023-2025 as presented in 9.18 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

NON-REPRESENTED CERTIFICATED, ACADEMIC ATHLETIC STIPEND & POSITIVE BEHAVIOR INTERVENTION SPECIALIST/ELD INTERVENTION SPECIALIST SALARY SCHEDULES 2023-2025 (M121-2324)

Mr. Thomsen moved to approve the Non-Represented Certificated, Academic Athletic Stipend and Positive Behavior Intervention Specialist/ELD Intervention Specialist Salary Schedules 2023-2025 as presented in 9.19 of the supporting document.

Mr. Serpa seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

SUPERINTENDENT SALARY SCHEDULE 2023-2024 & UPDATED KEY FINANCIAL TERMS (M122-2324)

Mr. Thomsen moved to approve the Superintendent Salary Schedule 2023-2024 and Key Financial Terms Update as presented in 9.20 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

FIRST INTERIM REPORT 2023-2024 (M123-2324)

Mr. Nagle moved to approve the First Interim Report 2023-2024 as presented in 9.21 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen	Aye
Mr. Lunde	Aye
Mr. Jackson:	Aye
Mr. Nagle:	Aye
Mr. Serpa:	Aye

DISCUSSION

1st READING BOARD POLICY

The Board discussed the first reading Board Policy & Regulation 5145.12 – Search & Seizure as presented in 10.1

WRITTEN INFORMATION

STUDENT BODY FUNDS REPORT

The Board noted the ASB Fund Reports for November 2023 as presented in 11.1 of the supporting documents.

SUSPENSION REPORT – NOVEMBER 2023

The Board noted the suspension report for Kingsburg High School and Oasis High School for November 2023 as presented in 11.2 of the supporting document.

CLOSED SESSION**INTERDISTRICT TRANSFERS (M124-2324)****ASSISTANT VOLUNTEER VARSITY SOFTBALL COACH – MALLORY BARNETT (M125-2324)****CLASSROOM AIDE – MARIA RUIZ (M126-2324)****PM UTILITY WORKER/BUS DRIVER – MARTIN HERNANDEZ (M127-2324)**

The Board met in closed session from 3:05 p.m. to 3:30 p.m.

ITEMS REPORTED OUT OF CLOSED SESSION**INTERDISTRICT TRANSFERS (M124-2324)**

Mr. Thomsen moved to approve or deny the Interdistrict Transfers as designated by the Superintendent as presented in 9.6 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

ASSISTANT VOLUNTEER VARSITY SOFTBALL COACH – MALLORY BARNETT (M125-2324)

Mr. Thomsen moved to approve Mallory Barnett as an Assistant Volunteer Varsity Softball Coach for the Kingsburg Joint Union High School District for the 2023-2024 school year as presented in 12.1 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

CLASSROOM AIDE – MARIA RUIZ (M126-2324)

Mr. Nagle moved to approve Maria Ruiz as a RSP Classroom Aide for Kingsburg Joint Union High School District for the 2023-2024 school year as presented in 12.2 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye

Mr. Lunde Aye

Mr. Jackson: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

PM UTILITY WORKER/BUS DRIVER – MARTIN HERNANDEZ (M127-2324)

Mr. Nagle moved to approve the employment of Martin Hernandez as a PM Utility Worker/School Bus Driver for the Kingsburg Joint Union High School District for the 2023-2024 school year as presented in 12.3 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye
Mr. Lunde Aye
Mr. Jackson: Aye
Mr. Nagle: Aye
Mr. Serpa: Aye

ADJOURNMENT (M128-2324)

Mr. Nagle moved to adjourn the meeting at 3:31 p.m.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen Aye
Mr. Lunde Aye
Mr. Jackson: Aye
Mr. Nagle: Aye
Mr. Serpa: Aye

Minutes of the regular meeting of December 11, 2023 are approved except for the following omissions, deletions or changes:

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

Minutes of the regular meeting of December 11, 2023 are approved by action of the Board.

Mr. Mike Serpa
President of the Board

Mr. Steve Nagle
Clerk of the Board

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
Minutes of the Special Meeting of the Board of Trustees**

PLACE AND DATE

Board Room, Kingsburg High School, 1900 18th Avenue, Kingsburg, California,
December 19, 2023.

CALL TO ORDER

The meeting was called to order at 8:06 a.m. by Mr. Mike Serpa, President.

MEMBERS PRESENT

Mr. Johnie Thomsen
Mr. Brent Lunde
Mr. Rick Jackson
Mr. Mike Serpa

MEMBERS ABSENT

Mr. Steve Nagle

OTHERS PRESENT

Mr. Don Shoemaker, Superintendent
Ms. Michelle Warkentin, Assistant Principal Kingsburg High School
Ms. Heather Wilson, Assistant Principal Kingsburg High School
Other staff members, students, and citizens - list on file in the district office.

APPROVAL OF AGENDA (M129-2324)

Mr. Jackson moved to approve the agenda as presented.
Mr. Thomsen seconded the motion.

The motion carried unanimously; 4 ayes, 0 noes

HEARING SESSION

None

CLOSED SESSION**CONSIDERATION OF DISCIPLINE KHS-04-2324 (M130-2324)****CLOSED SESSION**

From 8:14 a.m. to 8:56 a.m.

CONSIDERATION OF DISCIPLINE KHS-03-2324 (M131-2324)**CLOSED SESSION**

From 9:11 a.m. to 10:02 a.m.

CONSIDERATION OF DISCIPLINE KHS-05-2324

Did not occur on this date. To be rescheduled.

ITEMS REPORTED OUT OF CLOSED SESSION**CONSIDERATION OF DISCIPLINE KHS-04-2324 (M130-2324)**

Mr. Thomsen moved to expel in abeyance student KHS-04-2324 for the remainder of the first semester and second semester of the 2023-2024 school year.

Mr. Lunde seconded the motion.

The motion carried by roll call vote, 4 ayes; 0 noes.

CONSIDERATION OF DISCIPLINE KHS-03-2324 (M131-2324)

Mr. Jackson moved to fully expel student KHS-03-2324 for the remainder of the first semester and second semester of the 2023- 2024 school year.

Mr. Lunde seconded the motion.

The motion carried by roll call vote, 4 ayes; 0 noes.

Closed sessions: 8:14 a.m. – 10:02 a.m.

BOARD ACTION**RSP CLASSROOM AIDE – BRIANNA AIMALEFOA (M132-2324)**

Mr. Jackson moved to approve the part-time employment of Brianna Aimalefoa as a RSP Classroom Aide for the Kingsburg Joint Union High School District for the 2023-2024 school year.

Mr. Lunde seconded the motion.

The motion carried: 4 ayes; 0 noes;

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Jackson: Aye

Mr. Nagle: *Absent*

Mr. Serpa: Aye

RSP CLASSROOM AIDE – CECILIA PEREZ SOLORZANO (M133-2324)

Mr. Thomsen moved to approve the part-time employment of Cecilia Perez Solorano as a RSP Classroom Aide for the Kingsburg Joint Union High School District for the 2023-2024 school year.

Mr. Lunde seconded the motion.

The motion carried: 4 ayes; 0 noes;

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Jackson: Aye

Mr. Nagle: *Absent*

Mr. Serpa: Aye

ADJOURNMENT (M134-2324)

Mr. Lunde moved to adjourn the meeting at 10:04 a.m.

Mr. Thomsen seconded the motion.

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Jackson: Aye

Mr. Nagle: *Absent*

Mr. Serpa: Aye

Minutes of the special meeting of December 19, 2023 are approved except for the following omissions, deletions or changes:

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

Minutes of the special meeting of December 19, 2023 are approved by action of the board.

Mike Serpa
President of the Board

Steve Nagle
Clerk of the Board

ISSUE: Presentation of Accounts Payable for the month of December 2023.

ACTION: Presentation of Accounts Payable for the month of December 2023.

RECOMMENDATION: Recommend approval.

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
Issue Date: 12/01/2023 thru 12/31/2023
Regular Meeting January 22, 2024

- Resources--(Re)
- 09000: Supplemental & Concentration
- 11000: Lottery
- 14000: EPA
- 30100: Title I
- 31820: Comprehensive Support and Improvement
- 3213:ESSER III
- 3214:ESSER III (20%)
- 3218:ELO (FEDERAL)
- 3219:ELO (FEDERAL)
- 33100: Special Education
- 35500: Carl Perkins Grant
- 40350: Title II
- 41270: ESSA: Title IV
- 63000: Lottery
- 63870: Career Technical Education (VROP)
- 63880: Strong Workforce Program
- 65000: Special Education
- 70100: Ag Incentive Grant
- 74120:A-G-Access Grant
- 81500: Ongoing Major Maintenance

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
0100-General Fund					
12-ACSA	512597343	PO-240009	ANNUAL DUES	0100-00000-0-0000-7300-530000-000-9978	674.00
				Warrant Total:	674.00
				Vendor Total:	674.00
241-AERIES SOFTWARE	512596108	PO-240232	AERIESCON-VIRTUAL	0100-40350-0-1110-1000-520000-001-0401	796.00
				Warrant Total:	796.00
				Vendor Total:	796.00
1253-AMAZON.COM LLC	512596109	PO-240661	SUPPLY-TONER-AG	0100-00000-0-1110-2420-430000-001-1132	348.71
		PO-240631	SUPPLIES-GROUNDS	0100-00000-0-0000-8200-430010-000-0000	58.82
				Warrant Total:	407.53
	512597344	PO-240337	SUPPLIES-TECH	0100-00000-0-1110-1000-430000-001-0000	463.31
		PO-240668	SUPPLIES-PBIS	0100-09000-0-1110-1000-430000-001-0201	20.68
		PO-240670	SUPPLIES-STAGECRAFT	0100-63870-3-7110-1000-430000-001-3017	44.22
		PO-240675	SUPPLIES-BARISTA PROGRAM	0100-65000-0-5760-1120-430000-001-0000	44.74
		PO-240627	SUPPLIES-PBIS	0100-09000-0-1110-1000-430000-002-0201	49.03
		PO-240662	JANITORIAL SUPPLY	0100-00000-0-0000-8200-430006-000-0000	275.74
		PO-240337	NON CAP EQUIPMENT-TECH	0100-00000-0-1110-2420-440000-000-0307	620.49
				Warrant Total:	1,518.21
1253-AMAZON.COM LLC			cont---->		

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Vendor	Warrant #	Reference	Description	Fu---Re---Y-Gl---Fn---Ob----Si--Dp	Amount
1253-AMAZON.COM LLC	512598492	PO-240698	SUPPLIES-SPEC ED	0100-65000-0-5760-1120-430000-001-0000	10.34
		PO-240706	SUPPLY-TONER-SOC. SCI	0100-00000-0-1110-2420-430000-001-1170	127.49
		PO-240686	SUPPLIES-SPANISH	0100-63000-0-1110-1000-430000-001-1145	414.99
		PO-240695	SUPPLIES-PBIS	0100-09000-0-1110-1000-430000-001-0201	385.45
		PO-240705	SUPPLY-TONER-MATH	0100-00000-0-1110-2420-430000-001-1152	63.73
		PO-240686	SUPPLIES-SPANISH	0100-81500-0-0000-8100-430006-000-0000	70.16
		PO-240688	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	66.88
			Warrant Total:	1,139.04	
512600531	PO-240719	SUPPLIES-MATH	0100-63000-0-1110-1000-430000-001-1152	86.14	
		PO-240709	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	458.09
		PO-240709	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	458.10
			Warrant Total:	1,002.33	
			Vendor Total:	4,067.11	
583-AT&T	512597345	PO-240034	PHONES-FLEX/OHS	0100-00000-0-3200-8100-590004-002-0000	55.05
		PO-240034	PHONES-FLEX/I.S.	0100-00000-0-3200-8100-590004-002-0000	55.05
		PO-240034	PHONES-INT/OHS	0100-00000-0-3300-8100-590004-002-0000	31.75
		PO-240034	PHONES-INT/I.S.	0100-00000-0-3300-8100-590004-002-0000	31.75
		PO-240034	PHONES-F.A./KHS	0100-00000-0-1110-1000-590008-001-0000	30.75
		PO-240034	PHONES-FLEX/KHS	0100-00000-0-1110-1000-590008-001-0000	112.34
		PO-240034	PHONES-INT/KHS	0100-00000-0-1110-1000-590008-001-0000	512.70
			Warrant Total:	829.39	
			Vendor Total:	829.39	
61-AUTOMATED OFFICE SYSTEMS	512596110	PO-240035	COPIER MAINT-I.S.	0100-00000-0-3300-8100-560007-002-0000	121.48
		PO-240035	COPIER MAINT-AG	0100-70100-0-3800-1000-560007-001-0000	45.80
		PO-240035	COPIER MAINT-AG	0100-35500-0-3800-1000-560007-001-0000	45.80
				Warrant Total:	213.08
	512598493	PO-240035	COPIER MAINT-AG	0100-35500-0-3800-1000-560007-001-0000	5.61
		PO-240035	COPIER MAINT-AG	0100-70100-0-3800-1000-560007-001-0000	5.61
PO-240035		COPIER MAINT-I.S.	0100-00000-0-3300-8100-560007-002-0000	14.87	
			Warrant Total:	26.09	
			Vendor Total:	239.17	
501-BUSINESS CARD	512596111	CM-240017	REFUND	0100-63000-0-1110-1000-430000-001-1143	(72.73)
		PO-240613	GIMKIT	0100-63000-0-1110-1000-430000-001-1152	59.88
		PO-240602	KHAN ACADEMY	0100-63000-0-1110-1000-430000-001-1152	102.96
		CM-240019	REWARD CREDIT	0100-00000-0-0000-7300-430000-000-0000	(33.12)
		PO-240649	SAFETY-ATHLETICS	0100-00000-0-1135-4200-430000-001-0000	571.57
		PO-240582	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	734.72
		PO-240037	NYTIMES	0100-63000-0-1110-1000-430020-001-1143	4.00
		PO-240276	CCAC CONF-LODGING	0100-00000-0-0000-7300-520000-000-0000	0.01
501-BUSINESS CARD	cont----->	PO-240650	CATA CONF-RESORT FEE	0100-35500-0-3800-1000-520000-001-0000	13.37

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501-BUSINESS CARD		PO-240650	CATA CONF-RESORT FEE	0100-70100-0-3800-1000-520000-001-0000	13.38
		PO-240276	CCAC CONF-LODGING	0100-00000-0-0000-7300-520000-000-0000	528.05
		CM-240018	REFUND	0100-00000-0-0000-7300-520000-000-0000	(176.02)
		PO-240388	LODGING-CBO SYMPOSIUM	0100-00000-0-0000-7300-520000-000-0000	1,113.99
		PO-240440	LODGING-CCF EXAM	0100-35500-0-3800-1000-520000-001-0000	100.74
		PO-240440	LODGING-CCF EXAM	0100-70100-0-3800-1000-520000-001-0000	100.75
		PO-240127	LODGING-CAASFEP CONF	0100-40350-0-1110-1000-520000-001-0401	838.41
		PO-240036	CANVA PRO	0100-00000-0-1110-2420-580000-001-3010	33.92
		PO-240605	CPRTODAY	0100-00000-0-1110-2700-580000-002-7026	39.96
		PO-240605	CPRTODAY	0100-00000-0-1110-1000-580000-002-7026	39.96
			Warrant Total:	4,013.80	
			Vendor Total:	4,013.80	
107-BUSWEST-FRESNO	512596113	PO-240632	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-560005-001-0000	87.43
		PO-240665	BUS MAINT.	0100-00000-0-1110-3600-560005-001-0000	135.08
			Warrant Total:	222.51	
			Vendor Total:	222.51	
2638-CALIFORNIA TURF EQUIPMENT &	512596114	PO-240633	GROUND-SUPPLY	0100-00000-0-0000-8200-430010-000-0000	64.94
		PO-240633	GROUND-SUPPLY	0100-00000-0-0000-8200-430010-000-0000	275.27
		PO-240633	GROUND-SUPPLY	0100-00000-0-0000-8200-430010-000-0000	952.49
		PO-240633	GROUNDS REPAIR	0100-00000-0-0000-8200-560000-000-0000	45.00
			Warrant Total:	1,337.70	
			Vendor Total:	1,337.70	
2493-CALVERT, ALLEXSIS	512596115	PO-240583	SUPPLIES-ANIMAL SCI	0100-63870-3-7110-1000-430000-001-3023	449.50
			Warrant Total:	449.50	
			Vendor Total:	449.50	
2497-CAMPOS, ARTURO	512598494	PO-240682	PROPANE	0100-00000-0-0000-8200-430010-000-0000	14.78
		PO-240682	PROPANE	0100-00000-0-0000-8200-430010-000-0000	33.48
			Warrant Total:	48.26	
			Vendor Total:	48.26	
2438-CINTAS CORPORATION	512597346	PO-240040	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	154.36
		PO-240040	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	154.36
		PO-240040	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	154.36
		PO-240040	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	154.36
		PO-240040	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	545.30
		PO-240040	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	545.30
		PO-240040	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	545.30
		PO-240040	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	545.30
			Warrant Total:	2,798.64	
			Vendor Total:	2,798.64	

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150-CITY OF KINGSBURG	512597347	PO-240042	UTILITIES-KHS	0100-00000-0-0000-8200-550009-000-0000	6,450.26
		PO-240042	UTILITIES-OHS	0100-00000-0-3200-8100-550009-002-0000	391.00
		PO-240042	UTILITIES-I.S.	0100-00000-0-3300-8100-550009-002-0000	391.00
				Warrant Total:	7,232.26
				Vendor Total:	7,232.26
166-COMPREHENSIVE YOUTH SERVICES	512600532	PO-240012	2023-2024 STUDENT SERVICES	0100-09000-0-1110-1000-580000-001-0203	41,712.00
					Warrant Total:
				Vendor Total:	41,712.00
2243-COSCO FIRE PROTECTION	512596116	PO-240634	REPAIRS-FIRE ALARM	0100-81500-0-0000-8100-560019-000-0000	500.00
					Warrant Total:
				Vendor Total:	500.00
191-DAKTRONICS INC.	512600533	PO-240533	REPAIRS-MARQUEE	0100-81500-0-0000-8100-560019-000-0000	2,961.36
					Warrant Total:
				Vendor Total:	2,961.36
1043-DBA: BETTS TRUCK PARTS & SERV	512596117	PO-240646	TRANSPORTATION-BUS 4	0100-00000-0-1110-3600-430024-001-0000	847.96
					Warrant Total:
				Vendor Total:	847.96
2779-DBA: KEY POULAN MUSIC	512596118	PO-240652	ARTS, MUSIC, BG	0100-67620-0-1156-1000-440000-001-0000	2,399.00
					Warrant Total:
				Vendor Total:	2,399.00
1305-DBA: NAPA AUTO PARTS	512597348	PO-240676	SUPPLIES-MAINT	0100-00000-0-0000-8200-430010-000-0000	112.46
		PO-240676	SUPPLIES-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	354.38
		Warrant Total:	466.84		
				Vendor Total:	466.84
2618-DBA: NICK'S CUSTOM GOLF CARS	512596120	PO-240543	GOLF CART-SARB	0100-09000-0-1110-8300-640005-001-0209	17,662.36
					Warrant Total:
				Vendor Total:	17,662.36
2096-DBA: PROACTIVE K-9's	512596121	PO-240049	CANINIE DETECTION	0100-41270-0-1110-1000-580000-001-3107	350.00
					Warrant Total:
				Vendor Total:	350.00
2768-DBA: SCRIBBLES SOFTWARE	512596122	PO-240242	SUBSCRIPTION	0100-00000-0-0000-7300-580000-000-9926	188.35
					Warrant Total:
				Vendor Total:	188.35

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2451-DBA: SEQUOIA FLORAL INTER.	512596123	PO-240577	SUPPLIES-AG FLORAL	0100-63870-3-7110-1000-430000-001-3020	561.65
				Warrant Total:	561.65
				Vendor Total:	561.65
2346-DBA: SKILLSUSA CALIFORNIA	512596124	PO-240643	RLSC CONFERENCE	0100-63870-3-7110-1000-520000-001-3022	120.00
				Warrant Total:	120.00
				Vendor Total:	120.00
2140-DBA: TEACHERS PAY TEACHERS	512600534	PO-240684	SUPPLIES-ENGLISH	0100-63000-0-1110-1000-430000-001-1143	68.60
				Warrant Total:	68.60
				Vendor Total:	68.60
2283-DBA: THE COLLEGE BOARD	512600535	PO-240712	PSAT/NMSQT TESTS	0100-00000-0-1110-1000-430000-001-9943	375.12
				Warrant Total:	375.12
				Vendor Total:	375.12
2533-DBA: TURF TANK	512596125	PO-240081	EQUIP-SUBSCRIPTION	0100-00000-0-0000-8200-560000-000-0000	2,724.38
				Warrant Total:	2,724.38
	512600536	PO-240081	EQUIP-SUBSCRIPTION	0100-00000-0-0000-8200-560000-000-0000	2,724.38
				Warrant Total:	2,724.38
				Vendor Total:	5,448.76
1715-DBA: U.S. BANK EQUIPMENT	512597350	PO-240055	COPIER LEASE	0100-00000-0-3200-8100-560008-002-0000	264.18
		PO-240055	COPIER LEASE	0100-00000-0-1110-1000-560008-001-0000	923.98
		PO-240055	COPIER LEASE	0100-00000-0-1110-1000-560008-001-0000	2,394.72
				Warrant Total:	3,582.88
				Vendor Total:	3,582.88
835-DBA: VILLAGE TIRE SALES	512596126	PO-240664	TIRE REPAIR	0100-00000-0-1110-3600-560022-001-0000	27.43
				Warrant Total:	27.43
				Vendor Total:	27.43
2425-DBA:BAKER SUPPLIES AND REPAIRS	512596127	PO-240495	SUPPLY-GROUNDS	0100-00000-0-0000-8200-430010-000-0000	419.35
				Warrant Total:	419.35
				Vendor Total:	419.35
2503-DOCUMENT TRACKING SERVICES LLC	512598495	PO-240701	TRANSLATIONS	0100-09000-0-1110-1000-580000-000-0301	446.85
				Warrant Total:	446.85
				Vendor Total:	446.85

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2041-ENFINITY CENTRALVAL7 KJUHSD	512596128	PO-240044	SOLAR-OCT (SYSTEM DOWN)	0100-11000-0-0000-8200-550001-000-0005	619.31
	Warrant Total:				619.31
	512600537	PO-240044	SOLAR-NOV	0100-11000-0-0000-8200-550001-000-0005	11,683.80
				Warrant Total:	11,683.80
				Vendor Total:	12,303.11
1261-ENNS, MIKE	512597351	PO-240045	COMPUTER SERVICE	0100-00000-0-1110-2420-580000-000-0307	1,395.00
	Warrant Total:				1,395.00
	Vendor Total:				1,395.00
2292-ERLING, ERIC	512596129	PO-240628	D.O.T. PHYSICAL	0100-00000-0-1110-3600-580025-001-0000	75.00
	Warrant Total:				75.00
	Vendor Total:				75.00
2312-FCSS	512600539	PO-240714	EQUITY IN ACTION EVENT	0100-40350-0-1110-1000-520000-001-0401	199.00
	Warrant Total:				199.00
	Vendor Total:				199.00
1954-FCSS SPECIAL PROJECTS	512598496	PO-240700	ACADEMIC DECATHLON	0100-00000-0-1110-1000-580000-001-0018	1,350.00
	Warrant Total:				1,350.00
	Vendor Total:				1,350.00
2267-FERGUSON, AMANDA	512597352	PO-240679	CCF-IN PERSON EXAM-REIMB-MEALS	0100-35500-0-3800-1000-520000-001-0000	16.41
		PO-240679	CCF-IN PERSON EXAM-REIMB-MEALS	0100-70100-0-3800-1000-520000-001-0000	16.40
		PO-240678	CATA MEETING-REIMB-MEALS	0100-35500-0-3800-1000-520000-001-0000	7.50
		PO-240678	CATA MEETING-REIMB-RESORT FEE	0100-35500-0-3800-1000-520000-001-0000	13.37
		PO-240678	CATA MEETING-REIMB-MILEAGE	0100-35500-0-3800-1000-520000-001-0000	52.21
		PO-240678	CATA MEETING-REIMB-MEALS	0100-70100-0-3800-1000-520000-001-0000	7.50
		PO-240678	CATA MEETING-REIMB-RESORT FEE	0100-70100-0-3800-1000-520000-001-0000	13.38
		PO-240678	CATA MEETING-REIMB-MILEAGE	0100-70100-0-3800-1000-520000-001-0000	52.20
	Warrant Total:				178.97
	Vendor Total:				178.97
2433-FORTUNA UNION HIGH SCHOOL DIST	512596130	PO-240644	COOPERATING TEACHER CONF.	0100-35500-0-3800-1000-520000-001-0000	100.00
		PO-240644	COOPERATING TEACHER CONF.	0100-70100-0-3800-1000-520000-001-0000	100.00
	Warrant Total:				200.00
Vendor Total:				200.00	
301-FRESNO COUNTY SELF INSURANCE	512598497	PO-240150	WORKER'S COMP	0100-00010-0-0000-0000-951600-000-0000	91,016.00
	Warrant Total:				91,016.00
	Vendor Total:				91,016.00

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303-FRESNO COUNTY TAX COLLECTOR	512596131	PO-240593	PROPERTY TAXES	0100-00000-0-0000-7300-580000-002-9963	1,370.19	
		PO-240593	PROPERTY TAXES	0100-00000-0-0000-7300-580000-001-9963	10,039.86	
					Warrant Total:	11,410.05
					Vendor Total:	11,410.05
2794-FRESNO TRUCK CENTER	512596132	PO-240635	SUPPLY-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	44.15	
					Warrant Total:	44.15
					Vendor Total:	44.15
2764-GRANGE ENTERPRISES LLC	512596133	PO-240636	MAINT. CONTRACT	0100-81500-0-0000-8100-580000-000-0000	1,676.00	
					Warrant Total:	1,676.00
					Vendor Total:	1,676.00
350-HARBOR FREIGHT TOOLS	512596134	PO-240476	SUPPLIES-MANUF.	0100-63870-3-7110-1000-430000-001-3019	653.60	
		PO-240476	SUPPLIES-MANUF.	0100-63870-3-7110-1000-430000-001-3019	180.56	
					Warrant Total:	834.16
					Vendor Total:	834.16
1411-JACKSON, RICK	512597353	PO-240629	HEALTH INSURANCE REFUND	0100-00000-0-0000-7110-580000-000-0033	2,325.00	
					Warrant Total:	2,325.00
					Vendor Total:	2,325.00
400-JOE SAUBERT INC.	512597354	PO-240674	BACKFLOW TESTS	0100-81500-0-0000-8100-560019-000-0000	550.00	
					Warrant Total:	550.00
					Vendor Total:	550.00
989-KIMBALL MIDWEST	512596135	PO-240656	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	176.74	
					Warrant Total:	176.74
					Vendor Total:	176.74
476-LOZANO SMITH LLP	512596136	PO-240658	LEGAL SERVICES	0100-00000-0-0000-7300-580018-000-0000	462.00	
		PO-240658	LEGAL SERVICES	0100-00000-0-0000-7300-580018-000-0000	577.75	
		PO-240658	LEGAL SERVICES	0100-00000-0-0000-7300-580018-000-0000	1,424.50	
					Warrant Total:	2,464.25
					Vendor Total:	2,464.25
1018-MARTENS CHEVROLET	512598498	PO-240544	2023 CHEVROLET SUBURBAN	0100-00000-0-0000-3600-640005-000-0000	62,486.53	
					Warrant Total:	62,486.53
					Vendor Total:	62,486.53
1311-ME-N-EDS PIZZERIA INC.	512596137	PO-240638	SUPPLIES-PBIS	0100-09000-0-1110-1000-430000-002-0201	190.35	
					Warrant Total:	190.35
					Vendor Total:	190.35

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2255-MID VALLEY DISPOSAL LLC	512596138	PO-240648	WASTE/REFUSE	0100-00000-0-0000-8200-550008-000-0000	260.00
				Warrant Total:	260.00
				Vendor Total:	260.00
537-NAGLE, STEVE	512597355	PO-240630	HEALTH INSURANCE REFUND	0100-00000-0-0000-7110-580000-000-0033	2,325.00
				Warrant Total:	2,325.00
				Vendor Total:	2,325.00
547-NELSON'S ACE HARDWARE	512596139	PO-240669	SUPPLIES	0100-00000-0-0000-8200-430010-000-0000	84.16
		PO-240669	SUPPLIES	0100-81500-0-0000-8100-430018-000-0000	89.10
				Warrant Total:	173.26
				Vendor Total:	173.26
551-NEW ENGLAND SHEET METAL AND	512596140	PO-240640	DIAGNOSTIC REPAIRS	0100-81500-0-0000-8100-560019-000-0000	621.50
		PO-240640	DIAGNOSTIC REPAIRS	0100-81500-0-0000-8100-560019-000-0000	621.50
		PO-240640	DIAGNOSTIC REPAIRS	0100-81500-0-0000-8100-560019-000-0000	747.53
		PO-240293	REPAIRS-HVAC	0100-81500-0-0000-8100-560019-000-0000	4,957.14
		PO-240356	HVAC REPAIRS	0100-81500-0-0000-8100-560019-000-0000	2,838.86
				Warrant Total:	9,786.53
				Vendor Total:	9,786.53
568-OFFICE DEPOT INC.	512596141	PO-240596	SUPPLY-TONER/SCIENCE	0100-00000-0-1110-2420-430000-001-1167	412.15
		PO-240491	COPY PAPER	0100-00000-0-1110-1000-430000-001-0000	4,967.95
		PO-240598	SUPPLY-TONER	0100-00000-0-1110-2420-430000-001-0000	385.31
				Warrant Total:	5,765.41
	512600540	PO-240651	TONER/COMPUTER TECH CLASS	0100-00000-0-1110-2420-430000-001-0000	215.05
				Warrant Total:	215.05
				Vendor Total:	5,980.46
584-PACIFIC GAS & ELECTRIC CO.	512600541	PO-240047	UTILITIES-KHS	0100-00000-0-0000-8200-550001-000-0000	15,540.01
				Warrant Total:	15,540.01
				Vendor Total:	15,540.01
585-PACIFIC WEST CONTROLS INC.	512597356	PO-240048	HVAC MAINT/SERVICE	0100-81500-0-0000-8100-560010-000-0000	150.00
				Warrant Total:	150.00
				Vendor Total:	150.00
2397-PARRA, ANA	512596142	PO-240641	MILEAGE	0100-00000-0-1110-1000-520002-001-3201	98.25
				Warrant Total:	98.25
				Vendor Total:	98.25

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
Issue Date: 12/01/2023 thru 12/31/2023
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Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
2314-PRESENCE LEARNING INC.	512600542	PO-240071	TELETHERAPY	0100-65000-0-5760-3120-580000-001-9910	3,702.60
					Warrant Total: 3,702.60
					Vendor Total: 3,702.60
2138-QUADIENT LEASING USA INC.	512597357	PO-240050	POSTAGE METER RENTAL	0100-00000-0-0000-7300-590002-000-0000	125.39
					Warrant Total: 125.39
					Vendor Total: 125.39
2824-RICK ALONZO MINISTRIES	512596143	PO-240642	ART IN MOTION ASSEMBLY	0100-32180-0-1110-1000-580000-000-0000	5,000.00
					Warrant Total: 5,000.00
					Vendor Total: 5,000.00
657-ROBERT V. JENSEN INC	512596144	PO-240653	FUEL-SARB	0100-09000-0-1110-1000-430000-001-0208	290.12
		PO-240653	FUEL	0100-00000-0-1110-3600-430009-001-0000	1,705.07
					Warrant Total: 1,995.19
	512600543	PO-240716	FUEL-SARB	0100-09000-0-1110-1000-430000-001-0208	67.88
		PO-240716	FUEL	0100-00000-0-1110-3600-430009-001-0000	1,097.00
					Warrant Total: 1,164.88
					Vendor Total: 3,160.07
684-SAN JOAQUIN REGION CATA	512600544	PO-240717	CATA SPRING MEETING	0100-35500-0-3800-1000-520000-001-0000	55.50
		PO-240717	CATA SPRING MEETING	0100-70100-0-3800-1000-520000-001-0000	55.50
					Warrant Total: 111.00
					Vendor Total: 111.00
1675-SAN JOAQUIN VALLEY AIR	512598499	PO-240702	ANNUAL PERMITS	0100-00000-0-0000-7300-580000-000-0000	290.00
					Warrant Total: 290.00
					Vendor Total: 290.00
2831-SANCHEZ, KLARISSA	512596145	PO-240660	REIMB-RESORT FEE	0100-35500-0-3800-1000-520000-001-0000	13.37
		PO-240660	REIMB-RESORT FEE	0100-70100-0-3800-1000-520000-001-0000	13.38
					Warrant Total: 26.75
					Vendor Total: 26.75
1860-SAUNDERS AUTOMATIC SERVICE INC	512598500	PO-240696	SUPPLY-TRANSPORTATION	0100-00000-0-1110-3600-430024-001-0000	587.68
					Warrant Total: 587.68
					Vendor Total: 587.68
2269-SERRANO, JOSE	512600545	PO-240723	D.O.T. PHYSICAL	0100-00000-0-1110-3600-580025-001-0000	75.00
					Warrant Total: 75.00
					Vendor Total: 75.00

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
724-SISC III	512597358	PV-240009	BOARD	0100-00000-0-0000-7110-340200-000-0000	7,960.80
		PV-240009	BC-RETIREE*	0100-00000-0-0000-7110-340200-000-0000	2,027.20
		PV-240009	BS-RETIREE*	0100-00000-0-0000-7110-370200-000-0000	2,304.60
		PV-240009	RS-RETIREE*	0100-00000-0-0000-8200-370200-000-0000	2,326.60
		PV-240009	JH-RETIREE	0100-00000-0-0000-8200-370200-000-0000	1,994.60
		PV-240009	LC-RETIREE	0100-00000-0-0000-3130-370200-000-0000	1,848.60
		PV-240009	STAFF	0100-00010-0-0000-0000-951400-000-0000	170,849.70
Warrant Total:					189,312.10
Vendor Total:					189,312.10
1894-STATE OF CALIFORNIA	512596147	PO-240625	STADIUM ELEVATOR INSPECTION	0100-81500-0-0000-8100-580000-000-0000	225.00
					Warrant Total:
Vendor Total:					225.00
1230-SWENNING, JOELLE	512597359	PO-240672	ADOBE MAX CONF-REIMB-MEALS	0100-40350-0-1110-1000-520002-001-0401	69.00
		PO-240672	ADOBE MAX CONF-REIMB-MILEAGE	0100-40350-0-1110-1000-520002-001-0401	282.57
		Warrant Total:			
Vendor Total:					351.57
755-SYSCO CENTRAL CALIFORNIA INC.	512598501	PO-240645	INTERVENTION SNACKS	0100-09000-0-1110-1000-430000-001-0201	161.06
					Warrant Total:
Vendor Total:					161.06
758-TCM INVESTMENTS	512597360	PO-240591	COPIER RENTAL-I.S.	0100-00000-0-3300-8100-560008-002-0000	72.76
		PO-240591	COPIER RENTAL-AG	0100-70100-0-3800-1000-560008-001-0000	46.31
		PO-240591	COPIER RENTAL-AG	0100-35500-0-3800-1000-560008-001-0000	46.32
		Warrant Total:			
Vendor Total:					165.39
774-THE GAS COMPANY	512600546	PO-240054	NATURAL GAS	0100-00000-0-0000-8200-550003-000-0000	3,891.83
					Warrant Total:
Vendor Total:					3,891.83
779-THE HOME DEPOT	512598503	PO-240313	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	69.00
		PO-240313	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	69.01
		PO-240711	SUPPLIES-GROUNDS	0100-00000-0-0000-8200-430010-000-0000	281.23
		Warrant Total:			
Vendor Total:					419.24
2491-UCELO JR, RUFINO	512596149	PO-240659	REIMB. CASBO CONF-MEALS	0100-00000-0-0000-7300-520002-000-0000	52.00
		PO-240659	REIMB. CASBO CONF-MILEAGE	0100-00000-0-0000-7300-520002-000-0000	410.03
		Warrant Total:			
Vendor Total:					462.03

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
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Vendor	Warrant #	Reference	Description	Fu---Re---Y-Gl---Fn---Ob---Si--Dp	Amount	
828-VALLEY IRON INC	512597361	PO-240094	SUPPLIES-SWP/WELDING	0100-63880-0-7110-1000-430000-001-6395	1,516.46	
	Warrant Total:					1,516.46
	512600547	PO-240692	SUPPLIES-AG MECH	0100-00000-0-1132-1000-430000-001-1132	849.15	
Warrant Total:					849.15	
Vendor Total:					2,365.61	
994-VALLEY R.O.P.	512598504	PO-240428	DRIVER	0100-63870-3-7110-1000-580000-001-6350	565.09	
		PO-240429	HEALTH SCI/MEDICAL TECH	0100-00000-0-1135-4200-580000-000-0204	3,779.76	
		PO-240430	MULTI MEDIA & GRAPHIC DESIGN	0100-67700-0-1110-1000-580000-000-3027	9,115.74	
		PO-240431	MANUFACTURING/CONST.	0100-63870-3-7110-1000-580000-001-3026	11,335.13	
Warrant Total:					24,795.72	
Vendor Total:					24,795.72	
2743-VARSITY TUTORS FOR SCHOOLS LLC	512600548	PO-240624	SERVICE-A/G GRANT	0100-74120-0-1110-1000-580000-001-0000	24,035.00	
	Warrant Total:					24,035.00
Vendor Total:					24,035.00	
2321-WESTAIR GASES & EQUIPMENT INC.	512597362	PO-240415	SUPPLIES-AG MECH	0100-63870-3-7110-1000-430000-001-1132	667.32	
	Warrant Total:					667.32
Vendor Total:					667.32	
Fund Total:					583,965.03	

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
 ACCOUNTS PAYABLE BOARD REPORT
 Issue Date: 12/01/2023 thru 12/31/2023
 Regular Meeting January 22, 2024**

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob----Si--Dp	Amount
<u>1300-Cafeteria Fund</u>					
501-BUSINESS CARD	512596112	PO-240615	SUPPLIES-FOOD SERVICE	1300-53100-0-0000-3700-430000-000-0000	1,655.76
		PO-240039	WEBSTAIRANT MEMBERSHIP	1300-53100-0-0000-3700-580000-000-0000	107.89
					Warrant Total: 1,763.65
					Vendor Total: 1,763.65
2418-SELMA UNIFIED SCHOOL DISTRICT	512596146	PO-240647	LUNCHES	1300-53100-0-0000-3700-470002-000-0000	16,087.50
					Warrant Total: 16,087.50
					Vendor Total: 16,087.50
755-SYSCO CENTRAL CALIFORNIA INC.	512598502	PO-240681	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	2,063.64
		PO-240681	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	2,460.57
					Warrant Total: 4,524.21
					Vendor Total: 4,524.21
Fund Total:					22,375.36

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
ACCOUNTS PAYABLE BOARD REPORT
Issue Date: 12/01/2023 thru 12/31/2023
Regular Meeting January 22, 2024

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
2104-Building Fund					
2282-DBA: KNIGHT'S PUMPING &	512596119	PO-240657	PORTA POTTY RENTAL	2104-00000-0-0000-8500-580000-000-2924	389.90
				Warrant Total:	389.90
				Vendor Total:	389.90
2454-DBA: THE TAYLOR GROUP ARCH.	512597349	PO-240677	KHS-HARDSCAPE	2104-00000-0-0000-8500-620002-001-2924	9,720.50
				Warrant Total:	9,720.50
				Vendor Total:	9,720.50
1998-EXTENDA NETWORKS INC.	512600538	PO-240118	STRUCTURED CABLING & NETWORK	2104-00000-0-0000-8500-620000-000-2936	130,473.60
				Warrant Total:	130,473.60
				Vendor Total:	130,473.60
1526-TETER INC	512596148	PO-240241	KHS-R.R. MODERNIZATION	2104-00000-0-0000-8500-620002-001-2932	29,070.00
				Warrant Total:	29,070.00
				Vendor Total:	29,070.00
Fund Total:					169,654.00

ISSUE: Presentation of Interdistrict Attendance Permits for the 2024-2025 school years.

<u>FROM</u>	<u>GRADE</u>
<u>Selma</u>	
Affeldt, Aria	11
Browe, Chris	12
Forbes, Ryan	9
Tellez, Jake	11

<u>OUT</u>	<u>GRADE</u>
<u>Visalia</u>	
Fjelstrom, Oliver	10

ACTION: Accept or reject Interdistrict permits as presented.

RECOMMENDATION: Accept or reject Interdistrict Permits as recommended by the Superintendent.

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

ISSUE: Presented to the Board is the second reading board policy 5145.12 Search and Seizure.

ACTION: Approve or deny the second reading board policy 5145.12 Search and Seizure.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

Policy 5145.12: Search And Seizure

Status: ADOPTED

Original Adopted Date: 03/01/2000 | **Last Revised Date:** 06/01/2021 | **Last Reviewed Date:** 06/01/2021

The Governing Board is fully committed to promoting a safe learning environment and, to the extent possible, eliminating the possession and use of weapons, illegal drugs, and other controlled substances by students on school premises and at school activities. As necessary to protect the health and welfare of students and staff, and only as authorized by law, Board policy, and administrative regulation, school officials may search students, their property, and/or district property under their control and may seize illegal, unsafe, or otherwise prohibited items. School officials shall exercise discretion and use good judgment when conducting searches.

The Superintendent or designee shall ensure that staff who conduct student searches receive training regarding the requirements of the district's policy and administrative regulation and other legal issues, as appropriate.

Searches Based on Individualized Suspicion

School officials may search an individual student, the student's property, or district property under the student's control when there is a reasonable suspicion that the search will uncover evidence that the student is violating the law, Board policy, administrative regulation, or other rules of the district or the school. Reasonable suspicion shall be based on specific and objective facts that the search will produce evidence related to the alleged violation.

Any search of a student, the student's property, or district property under the student's control shall be limited in scope and designed to produce evidence related to the alleged violation. Factors to be considered by school officials when determining the scope of the search shall include the danger to the health or safety of students or staff, such as the possession of weapons, drugs, or other dangerous instruments, and whether the item(s) to be searched by school officials are reasonably related to the contraband to be found. In addition, school officials shall consider the intrusiveness of the search in light of the student's age, gender, and the nature of the alleged violation.

The types of student property that may be searched by school officials include, but are not limited to, lockers, desks, purses, backpacks, and student vehicles parked on district property.

A student's personal electronic device may be searched only if a school official, in good faith, believes that an emergency involving danger of death or serious physical injury to the student or others requires access to the electronic device information.

Employees shall not conduct strip searches or body cavity searches of any student. (Education Code 49050)

Searches of individual students shall be conducted in the presence of at least two district employees.

The principal or designee shall notify the parent/guardian of a student subjected to an individualized search as soon as possible after the search.

Searches of Student Lockers and Desks

All student lockers and desks are the property of the district. The principal or designee may conduct a general inspection of school properties that are within the control of students, such as lockers and desks, on a regular, announced basis, with students standing by their assigned lockers or desks. Any items contained in a locker or desk shall be considered to be the property of the student to whom the locker or desk was assigned.

Use of Metal Detectors

The Board finds that the presence of weapons in the schools threatens the district's ability to provide the safe and orderly learning environment to which district students and staff are entitled. The Board also finds that metal detector searches offer a reasonable means to keep weapons out of the schools and mitigate the fears of students and staff.

The Superintendent or designee shall use metal detectors as necessary to keep weapons out of schools and help provide a safe learning environment. The Superintendent or designee shall establish a plan to ensure that metal detector searches are conducted in a uniform and consistent manner.

Use of Contraband Detection Dogs

In an effort to keep the schools free of dangerous contraband, the district may use specially trained, nonaggressive dogs to sniff out and alert staff to the presence of substances prohibited by law or Board policy. The dogs may sniff the air around lockers, desks, or vehicles on district property or at district-sponsored events. Dogs shall not sniff within the close proximity of students or other persons and may not sniff any personal items on those persons without individualized suspicion.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
CA Constitution Article 1, Section 28	Right to Safe Schools
Ed. Code 32280-32289.5	School safety plans
Ed. Code 35160	Authority of governing boards
Ed. Code 35160.1	Broad authority of school districts
Ed. Code 48900-48927	Suspension and expulsion
Ed. Code 49050-49051	Searches by school employees
Ed. Code 49330-49335	Injurious objects
Pen. Code 1546-1546.1	Production of or access to electronic communication

Regulation 5145.12: Search And Seizure

Status: Draft

Original Adopted Date: 03/01/2000 | Last Revised Date: 11/01/2008 | Last Reviewed Date: 11/01/2008

Use of Metal Detectors

The Superintendent or designee shall ensure that the following safeguards are used when making metal detector scans:

1. Before walk-through, students shall be asked to empty their pockets and belongings of metallic objects.
2. If an initial metal detector activation occurs, students shall be asked to remove other metallic objects that they may be wearing (e.g., belt and jewelry) and to walk through a second time.
3. If a second activation occurs, a hand-held metal detector shall be used.
4. If the activation is not eliminated or explained, staff shall escort the student to a private area where an expanded search shall be conducted by a staff member of the same gender as the student in the presence of another district employee.
5. The search shall be limited to the detection of the cause of the activation.

Use of Contraband Detection Dogs

Contraband detection dogs shall not be used in classrooms or other district facilities when the rooms are occupied, except for demonstration purposes with the handler present. When used for demonstration purposes, the dog shall be separated from the students and not allowed to sniff any individual.

Prior to conducting an inspection, students shall be asked to leave the room that will be subject to the canine sniff. No student shall be forced to leave personal items behind for inspection, unless school officials have reasonable suspicion to search the item.

Only the dog's official handler shall determine what constitutes an alert by the dog. If the dog alerts on a particular item or place, the student having the use of that item or place, or responsibility for it, shall be called to witness the inspection. If a dog alerts on a locked vehicle, the student who brought the vehicle onto district property shall be asked to unlock it for inspection.

Notifications

At the beginning of each school year and upon enrollment, the Superintendent or designee shall inform students and parents/guardians about the district's policies and procedures for searches, including notice regarding:

1. The possibility of random searches of students, their belongings, their vehicles parked on district property, and district properties under a student's control, including lockers or desks

2. The district's contraband dog detection program

The use of metal detector scans

In addition, the Superintendent or designee shall ensure that signs are posted at all schools at which metal detectors are to be used to explain that anyone may be scanned by metal detector for guns, knives, or other illegal weapons when on campus or attending athletic or extracurricular events.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State

CA Constitution Article 1, Section 28

Ed. Code 32280-32289.5

Ed. Code 35160

Ed. Code 35160.1

Ed. Code 48900-48927

Ed. Code 49050-49051

Ed. Code 49330-49335

Pen. Code 1546-1546.1

Pen. Code 626.10

Pen. Code 626.9

Management Resources

Attorney General Opinion

Attorney General Opinion

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Description

[Right to Safe Schools](#)

[School safety plans](#)

[Authority of governing boards](#)

[Broad authority of school districts](#)

[Suspension and expulsion](#)

[Searches by school employees](#)

[Injurious objects](#)

Production of or access to electronic communication information

[Dirks, daggers, knives or razor](#)

[Gun-Free School Zone Act of 1995](#)

Description

83 Ops.Cal.Atty.Gen. 257 (2000)

75 Ops.Cal.Atty.Gen. 155 (1992)

In re William G (1985) 40 Cal. 3d 550

In re Latasha W. (1998), 60 Cal. App. 4th 1524

In Re William V. (2003) 111 Cal.App.4th 1464

Klump v. Nazareth Area School District (E.D. Pa. 2006) 425 F. Supp. 2d 622, 640

In re Cody S., 121 Cal. App. 4th 86, 92 (2004)

In re Sean A. (2010) 191 Cal. App. 4th 182

In G.C. v. Owensboro Public Schools (6th Cir. 2013) 711 F.3d 623

Redding v. Safford Unified School District, (2009) 557 U.S. 364

Zamora v. Pomeroy, (10th Cir. 1981) 639 F.2d 662

ISSUE: Presented to the Board is Consulting Services Agreement between Isom Advisors and Kingsburg Joint Union High School District with respect to moving forward with future bond, performing survey opinion polls, financial planning/advisory and disclosure/debt transparency report services. For financial fee structure, refer to page two of the agreement.

ACTION: Approve or deny Consulting Services Agreement between Isom Advisors and Kingsburg Joint Union High School District for potential future bond.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

CONSULTING SERVICES AGREEMENT

This CONSULTING SERVICES AGREEMENT (this "Agreement") is dated as of the latest date set forth on the signature page hereto (the "Effective Date") and is entered into by and between Isom Advisors, a Division of Urban Futures Inc., a California corporation ("Advisor"), and Kingsburg Joint Union High School District ("District").

COPY

RECITALS

WHEREAS, District wishes to issue certain bonds (the "Bonds") and desires that Advisor provide to District certain Consulting Services (defined below) with respect to the Bonds; and

WHEREAS, Advisor desires to provide to District certain Consulting Services with respect to the Bonds on the terms and subject to the conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants, agreements, representations, and warranties contained in this Agreement, the parties agree as follows:

AGREEMENT

1. **CONSULTING SERVICES.** District hereby retains Advisor to perform (i) the survey/poll services set forth on Exhibit A hereto (the "Survey/Voter Opinion Poll Services"), (ii) the financial planning services set forth on Exhibit B hereto ("the Financial Planning Services"), (iii) the financial advisory services set forth on Exhibit C hereto ("the Financial Advisory Services"); and (iv) the Continuing Disclosure services set forth on Exhibit D hereto (the "Continuing Disclosure Services"); and (v) the Annual Debt Transparency Report ("ADTR") services set forth on Exhibit E hereto (the "ADTR Services"); and Advisor hereby agrees to perform the Consulting Services pursuant to the terms and conditions of this Agreement.

2. **INDEPENDENT REGISTERED MUNICIPAL ADVISOR ("IRMA").** If acting in the capacity of an Independent Registered Municipal Advisor ("IRMA") with regard to the IRMA exemption of the SEC Rule, the Advisor will review all third-party recommendations submitted to the Advisor in writing by the District.

3. **EFFECTIVE DATE, TERM AND CONDITIONS.** This Agreement shall be effective as of the Effective Date and shall remain in effect until (i) the 5-year (five-year) anniversary of the Effective Date (the "Term") or (ii) until the Agreement is terminated as set forth below. The parties may extend the Term for successive 1-year (one-year) periods upon mutual written agreement, or otherwise as the parties may agree in writing.

4. **COMPENSATION.** Compensation for the Consulting Services provided to District pursuant to this Agreement shall be as set forth in this Section 4. All fees and expenses

are contingent on the success of the election with exception to Survey/Voter Opinion Poll Services and Continuing Disclosure Services. Fees for Survey/Voter Opinion Poll Services, Financial Planning Services, Continuing Disclosure Services, and ADTR Services shall be paid from the District's general fund or other allowable sources. Fees for Financial Advisory Services shall be paid out of proceeds received by the District resulting from the sale of Bonds.

a. Fees.

i. For Survey/Voter Opinion Services (if needed), fees shall not exceed Seven Thousand Five Hundred Dollars (\$7,500) and is to be paid upon presentation of results to the District. This sum covers the expenses for the creation of the initial survey instrument, cost of the telephone calls, interpretation of the data from the survey, and the presentation of survey results to the District.

ii. For Financial Planning Services, District shall pay to Advisor a fee of Twenty-Five Thousand Dollars (\$25,000) payable upon the closing of the first series of Bonds.

iii. For Financial Advisory Services, District shall pay to Advisor a fee not to exceed Seventy Thousand Dollars (\$70,000) for each series of Bonds sold, payable upon the closing of each series of Bonds (including, without limitation, the first).

iv. For Continuing Disclosure Services, should District utilize this service, shall pay an annual fee of Three Thousand Dollars (\$3,000) for the filing of customary continuing disclosure documents for each year of the Term existing after a closing of a series of GO Bonds.

v. For Annual Debt Transparency Report ("ADTR") services, the District shall pay an annual fee of Two Hundred Fifty Dollars (\$250) per report filing, for the documentation and filing of the requirements pursuant to SB 1029, which requires individual filings for each debt issuance to be completed by January 31st of each year.

b. Expenses.

i. District shall reimburse Advisor for out-of-pocket expenses incurred by Advisor in the course of performance of Consulting Services at the actual cost of such expenses, which are not to exceed \$2,500. Payment for any expenses pursuant to this Section 3(b) shall be made at the next following due date for payment of a fee pursuant to Section 3(a).

5. **COVENANTS.**

a. District.

i. Access to Personnel. District will cooperate with Advisor by providing opportunities to consult with District personnel as Advisor deems reasonably necessary to perform the Consulting Services.

ii. Information. District agrees to provide on a timely, diligent and accurate basis, and to the best extent possible, all necessary information reasonably requested by Advisor for the purpose of performing the Consulting Services.

iii. Additional Professional Services. District agrees to provide or authorize additional professional services (e.g., legal counsel, paying agent) as Advisor deems reasonably necessary to complete the Consulting Services and the Bond issuance.

iv. Further Assurances. District agrees to take such further actions as may be necessary or appropriate to effectuate, carry out and comply with all of the terms of this Agreement and the transactions contemplated hereby.

b. Advisor.

i. Compliance with Laws. Advisor shall, at all times, comply with all laws, rules and regulations related to the subject matter of this Agreement and to which Advisor is subject.

ii. Non-Discrimination. Advisor shall not discriminate on the basis of a person's actual or perceived race, religious, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran status, gender, gender identity, gender expression, sex, or sexual orientation in employment or operation of its services.

6. **TERMINATION.**

a. This Agreement may be terminated prior to the conclusion of the Term as follows:

i. By either party upon the other party's material breach of any of its representations, warranties or obligations under this Agreement, provided that such breach is not cured within thirty (30) days of receipt of notice specifying the breach.

ii. At any time upon mutual written consent of the Parties.

iii. Notwithstanding the foregoing, the District may terminate this Agreement without cause upon ninety (90) days written notice and in that event, Advisor shall be paid for the reasonable value of services performed to the date of termination. However, if the District terminates this Agreement without cause ninety days (90) or fewer prior to the sale of a series of Bonds in connection with a Bond program with respect to which Advisor

performed any Consulting Services, Advisor shall be entitled to promptly receive the full fee as set forth in Section 4(a) with respect to Services provided.

b. The District agrees that during the term and any subsequent terms of this contract that Isom Advisors, a Division of Urban Futures, Inc. shall be the sole financial advisor in relation to the sale of the Bonds, and that no additional financial advisors shall be hired by the District for the services described in this Agreement without the written consent of Isom Advisors, a Division of Urban Futures, Inc.

7. LIMITATION OF LIABILITY.

a. Advisor Liability. The parties agree that Advisor's officers, directors, agents and employees shall not be personally liable to District for any damages in connection with this Agreement. Advisor shall be solely liable for any finally determined damages in connection with this Agreement for which Advisor is deemed liable.

b. Limitation of Advisor Liability. Except to the extent finally determined to have resulted from the gross negligence, fraud or willful misconduct of Advisor, Advisor's liability to pay damages for any damages, losses and claims incurred by District, regardless of the theory of liability asserted, is limited to no more than an amount equal to the total amount of fees paid to Advisor under this Agreement. In addition, Advisor shall not be liable in any event for lost profits, revenue or goodwill, or any other consequential, indirect, incidental, punitive, exemplary or special damages.

c. District Liability. The parties agree that District's officers, directors, agents, and employees shall not be personally liable to Advisor for any damages in connection with this Agreement. District shall be solely liable for any finally determined damages in connection with this Agreement for which District is deemed liable.

d. Limitation of District Liability. Except to the extent finally determined to have resulted from the gross negligence, fraud or willful misconduct of District, District's liability to pay damages for any damages, losses and claims incurred by Advisor, regardless of the theory of liability asserted, is limited to no more than an amount equal to the total amount of fees to be paid to Advisor under this Agreement. In addition, District will not be liable in any event for lost profits, revenue or goodwill, or any other consequential, indirect, incidental, punitive, exemplary or special damages.

e. Survival of Liability. The provisions of this Section 6 shall survive the expiration or termination of this agreement.

8. PROFESSIONAL LIABILITY INSURANCE

Advisors will procure and maintain Professional liability insurance with the minimum limits of \$1,000,000 per occurrence. Professional liability coverage provided on a "claims made" basis shall be maintained for four years after expiration of the term (and any

extensions) of this Agreement. In addition, the "retro" date must be on or before the date of this Agreement.

Advisors will furnish to District duly authenticated Certificates of Insurance and Endorsements evidencing maintenance of the insurance required under this Agreement and such other evidence of insurance as may be reasonably required by District from time to time. Insurance must be placed with insurers with a current A.M. Best Company Rating equivalent "A VII." Originals of the duly authenticated Certificates of Insurance and Endorsements shall be included with this Agreement.

Each insurance policy shall state or be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days (10 days for non-payment of premium) prior written notice by U.S. mail has been given to the District. Notwithstanding any commitment on the part of the insurer to provide such notice to the District, failure of Advisors to provide separate notice of any intent to cancel any policy or change policy providers, or of any actual or potential cancellation, shall constitute a breach of contract for which District shall be entitled to full indemnification under the Agreement.

Maintenance of specified insurance coverage is a material element of this Agreement, and Advisors' failure to maintain or renew coverage or to provide evidence of renewal during the term of this Agreement may be treated as a material breach of contract by District.

9. **CONFIDENTIALITY OF INFORMATION.** It is mutually agreed that Advisor shall regard all information received during the performance of services pursuant to this Agreement ("Confidential Information") as confidential and shall not disclose Confidential Information to any other person without prior consent of District. Confidential Information shall not include information that: (i) is, as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than Advisor; (ii) was known to Advisor as of the time of its disclosure; (iii) is independently developed by Advisor; or (iv) is subsequently learned from a third party not under a confidentiality obligation to District. In addition, Advisor shall be entitled to disclose Confidential Information to the extent such disclosure is requested by the order of a court of competent jurisdiction, administrative agency, or other governmental body, provided that Advisor shall provide prompt, advance notice thereof to enable District to seek a protective order or otherwise prevent such disclosure. The confidentiality obligations of Advisor shall survive the expiration or termination of this Agreement.

10. **ADDITIONAL MATTERS.**

a. **MSRB Rule G-10**

Pursuant to Municipal Securities Rulemaking Board Rule G-10, on Investor and Municipal Advisory Client Education and Protection, Municipal Advisors are required to provide certain

written information to their municipal entity and obligated person clients, which include the following:

- Urban Futures, Inc. is currently registered as a Municipal Advisor with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board.
- Within the Municipal Securities Rulemaking Board (“MSRB”) website at www.msrb.org, The District may obtain the Municipal Advisory client brochure that is posted on the MSRB website. The brochure describes the protections that may be provided by the MSRB Rules, along with how to file a complaint with financial regulatory authorities.

b. MSRB Rule G-42.

Pursuant to Municipal Securities Rulemaking Board (“MSRB”) Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients, which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of the Advisor and its associated persons.

As of the date of the Agreement, there are no actual or potential material conflicts of interest that the Advisor is aware of that might impair its ability to render unbiased and competent advice or to fulfill its fiduciary duty. If the Advisor becomes aware of any material potential conflict of interest that arise after this disclosure, the Advisor will disclose the detailed information in writing to the District in a timely manner.

The following are potential conflicts of interest to be considered.

i. Conflicts of Interest. The Advisor represents that in connection with the issuance of municipal securities, Advisor may receive compensation from an Issuer or Obligated Person for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, the Advisor hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding the Advisors’ ability to provide unbiased advice to enter into such transaction. The contingent fee arrangement creates an incentive for the Advisor to recommend unnecessary financings or financings that are disadvantageous to the District, or to advise the District to increase the size of the issue. This potential conflict of interest will not impair the Advisor’s ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Advisor.

(1) It should be noted that the Advisor’s fees under this agreement may be based on hourly fees of the Advisor’s personnel, with the aggregate amount equaling the number of hours worked by such personnel times an agreed-upon hourly billing rate. This form of compensation presents a potential conflict of interest because it could create an incentive for the Advisors to recommend alternatives that would result in more hours worked. This conflict of interest will not impair the Advisor’s ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Advisor.

(2) The Advisor's fees under this agreement, may be a fixed amount established at the outset of the Agreement. The amount is usually based upon an analysis by District and the Advisor of, among other things, the expected duration and complexity of the transaction and the Scope of Services to be performed by Municipal Advisor. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, the Advisor may suffer a loss. Thus, the Advisor may recommend less time-consuming alternatives or fail to do a thorough analysis of alternatives. This conflict of interest will not impair the Advisor's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the District.

(3) The fee paid to the Advisor increases the cost of investment to the District. The increased cost occurs from compensating the Advisor for municipal advisory services provided.

(4) The Advisor serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another of the Advisor's clients. For example, the Advisor serves as municipal advisor to other municipal advisory clients and, in such cases, owes a regulatory duty to such other clients just as it does to the District. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, the Advisor could potentially face a conflict of interest arising from these competing client interests. The Advisor fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with the District.

(5) If the Advisor becomes aware of any additional potential or actual conflict of interest after this disclosure, the Advisor will disclose the detailed information in writing to the Issuer in a timely manner.

(6) Furthermore, from time to time, the Advisor may perform non-municipal advisory work, including but not limited to bond ballot services for clients who may also be receiving municipal advisory services. Bond ballot services include campaign strategies, voter communication, campaign budgets, mailers, flyers, hand-outs, 'get out to vote' activities, and donations.

(7) The Advisor does not have any affiliate that provides any advice, service, or product to or on behalf of the client that is directly or indirectly related to the municipal advisory activities to be performed by the Advisor;

(8) The Advisor has not made any payments directly or indirectly to obtain or retain the District's municipal advisory business;

(9) The Advisor has not received any payments from third parties to enlist the Advisors' recommendation to the District of its services, any municipal securities transaction or any municipal finance product;

(10) The Advisor has not engaged in any fee-splitting arrangements involving the Advisor and any provider of investments or services to District;

(11) The Advisor does not have any legal or disciplinary event that is material to the District's evaluation of the municipal advisory or the integrity of its management or advisory personnel.

(12) The Advisor does not act as principal in any of the transaction(s) related to this Agreement.

ii. Legal or Disciplinary Events. The Advisor does not have any legal events or disciplinary history on the Advisors' Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The Issuer may electronically access the Advisors' most recent Form MA and each most recent Form MA-I filed with the Commission using the name Urban Futures, Inc. at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against Advisor, we will provide complete disclosure to the Issuer in detail allowing the Issuer to evaluate Advisor, its management and personnel.

c. Fiduciary Duty: Urban Futures Inc. is registered as a Municipal Advisor with the SEC and Municipal Securities Rulemaking Board ("MSRB"). As such, Urban Futures and Advisor has a Fiduciary duty to the District and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

i. Duty of Care:

(1) exercise due care in performing its municipal advisory activities;

(2) possess the degree of knowledge and expertise needed to provide District with informed advice;

(3) make a reasonable inquiry as to the facts that are relevant to District's determination as to whether to proceed with a course of action or that form the basis for any advice provided to District; and

(4) undertake a reasonable investigation to determine that the Advisor is not forming any recommendation on materially inaccurate or incomplete information; the Advisor must have a reasonable basis for:

i) any advice provided to or on behalf of the District;

-
- ii) any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the District, any other party involved in the municipal securities transaction or municipal financial product, or investors in the District securities; and
 - iii) any information provided to the District or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

ii. Duty of Loyalty: The Advisor must deal honestly and with the utmost good faith with the District and act in the District's best interests without regard to the financial or other interests of the Advisors. The Advisor will eliminate or provide full and fair disclosure (included herein) to the District about each material conflict of interest (as applicable). The Advisor will not engage in municipal advisory activities with the District as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the District's best interests.

d. Governing Law; Jurisdiction. It is expressly understood that this Agreement and all questions arising hereunder shall be construed according to the laws of the State of California, without giving effect to conflicts of law principles. All actions or proceedings arising directly or indirectly from this Agreement shall be litigated in courts located within Fresno County, California. The parties consent to the jurisdiction thereof and the parties further agree not to disturb such choice of forum.

e. Independent Contractor: Both parties hereto in the performance of this Agreement will be acting in an independent capacity and not as agents, employees, partners or joint ventures with one another. Neither the Advisors nor the Advisors' employees are employee of the District and are not entitled to any of the rights, benefits, or privileges of the District's employees, including but not limited to retirement, medical, unemployment, or workers' compensation insurance.

Neither the District nor its officers, agents or employees shall have any control over the conduct of the Advisors or any of the Advisors' employees except as herein set forth, and the Advisors expressly agrees not to represent that the Advisors or the Advisors' agents, servants, or employees are in any manner agents, servants or employees of the District, it being understood that the Advisors, its agents, servants, and employees are as to the District wholly independent Advisors and that the Advisors' obligations to the District are solely such as are prescribed by this Agreement.

f. Political Contributions: Isom Advisors may choose of its own free will to contribute time, money, or resources to political campaigns associated with the passage of a bond measure. Prior to signing this agreement, Advisor has not made, considered, or discussed a contribution to any campaign connected with the referenced bonds. This agreement does not

obligate Advisor to contribute to any particular campaign or election. Advisor has in no way committed to or indicated a willingness to contribute time, money, or resources to any campaign, or to make any other contribution.

g. Conflicts of Interest: No officer or employee of District shall have any financial interest, direct or indirect, in this Agreement nor shall any such officer or employee participate in any decision relating to the Agreement which affects his financial interest or the financial interest of any corporation, partnership or association in which he is, directly or indirectly, interested, in violation of any State statute or regulation. The Advisors warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement.

h. Successors and Assigns. Except as otherwise provided herein, this Agreement shall not be assignable by either party without the express written consent of the other party hereto. Nothing in this Agreement, express or implied, is intended to confer upon any party other than the parties hereto or their respective successors and assigns any rights, remedies, obligations, or liabilities under or by reason of this Agreement, except as expressly provided in this Agreement.

i. Attorneys' Fees. In the event of any action to enforce or interpret this Agreement, including without limitation the recovery of damages for its breach, the prevailing party shall be entitled to recover from the other party its reasonable attorneys' fees and costs. Any judgment or order entered in such action shall contain a specific provision providing for the recovery of attorneys' fees and costs incurred in enforcing such judgment.

j. Amendments to Agreement. This Agreement may not be modified, amended or supplemented except by written instrument executed by all parties hereto.

k. Notice. All notices to be given by the parties hereto and other communications hereunder shall be in writing and shall be deemed effectively given: (i) upon personal delivery to the party to be notified; (ii) when sent by confirmed telex, electronic mail or facsimile if sent during normal business hours of the recipient, if not, then on the next business day; (iii) one (1) day after deposit with a nationally recognized overnight courier, specifying next day delivery, with written verification of receipt; or (iv) four days after deposit with a United States Post Office, first class postage prepaid and registered. All communications shall be sent as follows:

To Advisor:

Isom Advisors,
a Division of Urban Futures Inc.
1470 Maria Lane, Ste. 315
Walnut Creek, CA 94596
Attn.: Jonathan Isom, Managing Principal
Telephone: (925) 478-7450
E-mail: jon@isomadvisors.com

To District:

Kingsburg Joint Union High School District
1900 18th Ave.
Kingsburg, CA 93631
Attn.: Don Shoemaker, Superintendent
Telephone: (559) 897-7721
E-mail: dshoemaker@kingsburghigh.com

l. Severability. If one or more provisions of this Agreement are held to be unenforceable under applicable law, such provision shall be excluded from this Agreement and the balance of the Agreement shall be interpreted as if such provision were so excluded and shall be enforceable in accordance with its terms.

m. Entire Agreement. This Agreement (including the Exhibits attached hereto) contains the entire understanding of the parties in respect of its subject matter and supersedes all prior agreements and understandings (oral or written) between the parties with respect to such subject matter. The Exhibits attached hereto constitute a part hereof as though set forth in full herein.

n. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the dates set forth below.

ADVISOR:

Isom Advisors,
A Division of Urban Futures Inc.

By: _____
Name: Jonathan Isom
Title: Managing Principal

Dated: _____, 2023

DISTRICT:

Kingsburg Joint Union High School District

By: _____
Name: Don Shoemaker
Title: Superintendent

Dated: _____, 2023

EXHIBIT A

SURVEY/VOTER OPINION POLL SERVICES

- Prepare a voter survey to assist District to assess the feasibility of a voter approved funding measure in the District
- Test voter attitudes, specific project support, tax tolerances, and overall support for local school district funding measure
- Conduct telephone survey with a not to exceed amount of 400 voters that match demographics of those voting on proposed election dates
- Produce a written report of findings with complete cross tabulations
- Provide a survey results presentation to District to summarize results of voter survey

EXHIBIT B

FINANCIAL PLANNING SERVICES

- Review District project list and assist District in preparing a capital and financing plan
- Analyze the assessed valuation of District, calculate bonding capacity, and perform financial analysis to determine possible bond proceeds
- Create an election timeline and financing timeline; coordinate same with bond counsel, District, and county
- Recommend proposed bond amount, issuance schedule, and projects to be funded by bond program
- Conduct public information program to assess the feasibility of a bond program in District including providing information
- Assist in the preparation of a bond election resolution including preparing ballot language and detailed bond project list
- Prepare tax rate statement and estimates of tax rates for bond program
- If needed, prepare ballot arguments and rebuttals

EXHIBIT C

FINANCIAL ADVISORY SERVICES

- Analyze the bond market to determine timing, credit enhancement requirements, structure, bond amount, legal documentation requirements, rating requirements, and method of sale
- Assist District, as needed, to assemble bond finance team members including bond counsel, paying agent, trustee, and underwriter
- Prepare timeline, distribution lists, and term sheets to manage financing
- Manage bond issuance process including the coordination with other finance team members (bond counsel, paying agent, trustee, and underwriter, if needed)
- Define the proposed structure including sizing, call provisions, amortization schedule, and phasing of debt service repayment
- Review legal documents including district and county resolutions, bond purchase agreements, Preliminary Official Statement, and Official Statement
- Prepare rating agency and insurer presentation; negotiate with analysts of same
- Assist in preparation and train District members for rating agency meetings
- Analyze tax base and recommend appropriate tax structure
- For competitive sale, review Notice of Sale and Bid Form, distribute bid documents to qualified underwriters and post bid documents, monitor and verify bids on day of sale, and coordinate award of winning bid
- For negotiated sale, discuss structure and tax rate objectives with underwriter, review proposed structure and scale and make recommendations as appropriate, review fees, and review final pricing
- Review closing documents including tax opinion, arbitrage certificate, and continuing disclosure certificate
- Manage pre-closing and closing
- Attend board meetings as needed to explain bond sale, legal documents, and pricing summary

EXHIBIT D

CONTINUING DISCLOSURE SERVICES

- Annually review District's Continuing Disclosure requirements
- Submit to Municipal Securities Rulemaking Board the necessary filings and documentation in order to remain compliant with Continuing Disclosure requirements

EXHIBIT E

ANNUAL DEBT TRANSPARENCY REPORT ("ADTR") SERVICES

- Review ongoing District's Annual Debt Transparency Report ("ADTR") requirements.
- Submit to CDIAC the necessary filings and documentation to remain compliant with SB 1029 including the ADTR by Jan 31st of each year.

ISSUE: Presented to the Board is the retirement of Math Teacher Mr. William Jensen as of June 7, 2024.

ACTION: Approve or deny the retirement of Math Teacher Mr. William Jensen.

RECOMMENDATION: Recommend approval with best wishes

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

December 14, 2023

To Mr. Shoemaker and KJUHSD Board,

This correspondence is to officially inform you that I recently applied for retirement status with CalSTRS and my last day at Kingsburg High will be on June 7, 2024.

I have truly enjoyed and appreciated my 20 years at KHS. I will miss all aspects of teaching and coaching here at KHS, but mainly the interaction with all of our students.

I have already resigned from coaching the girl's golf team, but would like to continue to coach the boy's team this spring and then while retired for as long as it makes sense for both of us.

Thank you for all of your support and making Kingsburg High such a great situation for our faculty, students and community as a whole.

Sincerely,



Bill Jensen

ISSUE: Presented to the Board is the retirement of Music Teacher Mr. Richard Mynderup as of June 7, 2024.

ACTION: Approve or deny the retirement of Music Teacher Mr. Richard Mynderup.

RECOMMENDATION: Recommend approval with best wishes

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____



Kingsburg High School Music Department



Mike Schofield, Director of Bands—Richard Mynderup, Director of Vocal Ensembles

Monday January 8, 2023

COPY

Dear Mr. Don Shoemaker and Dr. Ryan Phelan,

Greetings gentlemen! This is my official notice of retirement to commence at the close of the 2023-24 contract school year. This final school year marks a total of 32 years of teaching with 25 of them at Kingsburg High School. It has been an honor and pleasure teaching at KHS. I feel our students and staff are second to none and I have been blessed with many cherished memories. I've seen many changes in administration over these past years but have always felt the support for my students and program. I can honestly say that teaching at Kingsburg High School has been a joy.

Perhaps my proudest part as the choral director at KHS is the fact that I have former students that have chosen the career path to be choral teachers themselves. My current colleague at the elementary district is a prime example. When I'm at a choral festival and a former student has his or her students also participating it makes my heart full. I also have two seniors that are currently planning to pursue a teaching career in choral music too.

It's interesting to note that there have only been four music teachers at KHS in the past 60 years. I believe it is due to the tremendous community and school support we music teachers have received. So, it is my hope that the rich tradition of music continues. It is my hope that the new choir director will keep those traditions.

Thank you for being a part of making my teaching experience at Kingsburg High School the joy that it has been.

I am sure there are other steps to continue the retirement process. But this is the first step in making it official. I will be meeting with STRS in February to begin that process. Please let me know if there is anything else I need to do in the meantime at the district level.

Respectfully submitted,

Richard Mynderup
Director of Choirs
Kingsburg High School

1900 18th Avenue Kingsburg, CA 93631
Choir Phone – 559-897-1439 Band Phone – 559-897-7402
rmynderup@kjuhsd.k12.ca.us mschofield@kjuhsd.k12.ca.us

ISSUE:

Presented to the Board are the Kingsburg Joint Union High School District 2024-2025 and 2025-2026 School Calendars.

ACTION:

Approve or deny the Kingsburg Joint Union High School District 2024-2025 and 2025-2026 School Calendars.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

Kingsburg Joint Union High School District 2024 – 2025 School Calendar

July 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4*	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Important Dates	
Aug 19- First Day of School	
Jun 5 – Last day of School	
Oct 15 – End 1 st Quarter	
Dec 19 – End 1 st Semester	
Mar 18 – End 3 rd Quarter	
Jun 5 – End 2 nd Semester	

January 2025 18 days						
Su	M	Tu	W	Th	F	Sa
			1*	2	3	4
5	6 I	7 O	8 E	9 O	10 E	11
12	13 O	14 E	15 O	16 E	17 O	18
19	20*	21 E	22 O	23 E	24 O	25
26	27 E	28 O	29 E	30 O	31 E	

August 2024 10 days						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16 I	17
18	19 A	20 O	21 E	22 O	23 E	24
25	26 O	27 E	28 O	29 E	30 O	31

Certificated Inservice Days	
Aug 16	
Jan 6	
Jun 6	

February 2025 18 days						
Su	M	Tu	W	Th	F	Sa
						1
2	3 O	4 E	5 O	6 E	7 O	8
9	10*	11 E	12 O	13 E	14 O	15
16	17*	18 E	19 O	20 E	21 O	22
23	24 E	25 O	26 E	27 O	28 E	

September 2024 20 days						
Su	M	Tu	W	Th	F	Sa
1	2*	3 E	4 O	5 E	6 O	7
8	9 E	10 O	11 E	12 O	13 E	14
15	16 O	17 E	18 O	19 E	20 O	21
22	23 E	24 O	25 E	26 O	27 E	28
29	30 O					

Holidays	
* Jul 4 Independence Day	
* Sep 2 Labor Day	
* Nov 11 Veterans Day	
Nov 25 – 29 Thanksgiving Break	
* Nov 28 – 29 Thanksgiving Holiday	
Dec 20 – Jan 6 Christmas Break	
* Dec 24 – 25 Christmas Holiday	
* Dec 31 – Jan 1 New Year's Holiday	
* Jan 20 Martin Luther King Jr. Day	
* Feb 10 Lincoln's Birthday Holiday	
* Feb 17 Washington's Birthday Holiday	
April 14 – 18 Easter Break	
* April 18 – 21 Easter Holiday	
* May 26 Memorial Day Holiday	
* Jun 19 Juneteenth Holiday	

March 2025 21 days						
Su	M	Tu	W	Th	F	Sa
						1
2	3 O	4 E	5 O	6 E	7 O	8
9	10 E	11 O	12 E	13 O	14 E	15
16	17 O	18 E	19 O	20 E	21 O	22
23	24 E	25 O	26 E	27 O	28 E	29
30	31 O					

October 2024 23 days						
Su	M	Tu	W	Th	F	Sa
		1 E	2 O	3 E	4 O	5
6	7 E	8 O	9 E	10 O	11 E	12
13	14 O	15 E	16 O	17 E	18 O	19
20	21 E	22 O	23 E	24 O	25 E	26
27	28 O	29 E	30 O	31 E		

*12 month employee holiday

April 2025 16 days						
Su	M	Tu	W	Th	F	Sa
		1 E	2 O	3 E	4 O	5
6	7 E	8 O	9 E	10 O	11 E	12
13	14	15	16	17	18*	19
20	21*	22 O	23 E	24 O	25 E	26
27	28 O	29 E	30 O			

November 2024 15 days						
	M	Tu	W	Th	F	Sa
					1 O	2
3	4 E	5 O	6 E	7 O	8 E	9
10	11*	12 O	13 E	14 O	15 E	16
17	18 O	19 E	20 O	21 E	22 O	23
24	25	26	27	28*	29*	30

A = All Classes Schedule 1-6
E = Even Schedule 2,4,6
O = Odd Schedule 1,3,5
F = Finals Schedule
I = Inservice Day 3
Teaching Days 180
Total Duty Days 183

May 2025 21 days						
Su	M	Tu	W	Th	F	Sa
				1 E	2 O	3
4	5 E	6 O	7 E	8 O	9 E	10
11	12 O	13 E	14 O	15 E	16 O	17
18	19 E	20 O	21 E	22 O	23 E	24
25	26*	27 O	28 E	29 O	30 E	31

December 2024 14 days						
Su	M	Tu	W	Th	F	Sa
1	2 E	3 O	4 E	5 O	6 E	7
8	9 O	10 E	11 O	12 E	13 O	14
15	16 E	17 F	18 F	19 F	20	21
22	23	24*	25*	26	27	28
29	30	31*				

June 2025 4 days						
Su	M	Tu	W	Th	F	Sa
1	2 A	3 F	4 F	5 F	6 I	7
8	9	10	11	12	13	14
15	16	17	18	19*	20	21
22	23	24	25	26	27	28
29	30					

Kingsburg Joint Union High School District 2025 – 2026 School Calendar

July 2025							Important Dates							January 2026 18 days													
Su	M	Tu	W	Th	F	Sa	Aug 18- First Day of School Jun 4 – Last day of School Oct 14 – End 1 st Quarter Dec 19 – End 1 st Semester Mar 17 – End 3 rd Quarter Jun 4 – End 2 nd Semester	Su	M	Tu	W	Th	F	Sa													
		1	2	3	4*	5						1*	2	3													
6	7	8	9	10	11	12		4	5 I	6 O	7 E	8 O	9 E	10													
13	14	15	16	17	18	19		11	12 O	13 E	14 O	15 E	16 O	17													
20	21	22	23	24	25	26		18	19*	20 E	21 O	22 E	23 O	24													
27	28	29	30	31				25	26 E	27 O	28 E	29 O	30 E	31													
August 2025 10 days								Certificated Inservice Days							February 2026 18 days												
Su	M	Tu	W	Th	F	Sa	Aug 15 Jan 5 Jun 5	Su	M	Tu	W	Th	F	Sa													
					1	2		1	2 O	3 E	4 O	5 E	6 O	7													
3	4	5	6	7	8	9		8	9*	10 E	11 O	12 E	13 O	14													
10	11	12	13	14	15 I	16		15	16*	17 E	18 O	19 E	20 O	21													
17	18 A	19 O	20 E	21 O	22 E	23		22	23 E	24 O	25 E	26 O	27 E	28													
24	25 O	26 E	27 O	28 E	29 O	30		29																			
31							September 2025 21 days							Holidays							March 2026 20 days						
Su	M	Tu	W	Th	F	Sa	* Jul 4 Independence Day * Sep 1 Labor Day Nov 10 – 11 Veterans Day Break * Nov 11 Veterans Day Holiday Nov 24 – 28 Thanksgiving Break * Nov 27 – 28 Thanksgiving Holiday Dec 22 – Jan 5 Christmas Break * Dec 24 – 25 Christmas Holiday * Dec 31 – Jan 1 New Year's Holiday * Jan 19 Martin Luther King Jr. Day * Feb 9 Lincoln's Birthday Holiday * Feb 16 Washington's Birthday Holiday Mar 30 – Apr 6 Easter Break * Apr 3 – 6 Easter Holiday * May 25 Memorial Day Holiday * Jun 19 Juneteenth Holiday *12 month employee holiday	Su	M	Tu	W	Th	F	Sa													
	1*	2 E	3 O	4 E	5 O	6		1	2 O	3 E	4 O	5 E	6 O	7													
7	8 E	9 O	10 E	11 O	12 E	13		8	9 E	10 O	11 E	12 O	13 E	14													
14	15 O	16 E	17 O	18 E	19 O	20		15	16 O	17 E	18 O	19 E	20 O	21													
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								October 2025 23 days							April 2026 18 days												
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5	6 E	7 O	8 E	9 O	10 E	11		5	6*	7 O	8 E	9 O	10 E	11													
12	13 O	14 E	15 O	16 E	17 O	18		12	13 O	14 E	15 O	16 E	17 O	18													
19	20 E	21 O	22 E	23 O	24 E	25		19	20 E	21 O	22 E	23 O	24 E	25													
26	27 O	28 E	29 O	30 E	31 O			26	27 O	28 E	29 O	30 E															
								November 2025 13 days							May 2026 20 days												
Su	M	Tu	W	Th	F	Sa	A = All Classes Schedule 1-6 E = Even Schedule 2,4,6 O = Odd Schedule 1,3,5 F = Finals Schedule I = Inservice Day 3 Teaching Days 180 Total Duty Days 183	Su	M	Tu	W	Th	F	Sa													
						1							1 O	2													
2	3 E	4 O	5 E	6 O	7 E	8		3	4 E	5 O	6 E	7 O	8 E	9													
9	10	11*	12 O	13 E	14 O	15		10	11 O	12 E	13 O	14 E	15 O	16													
16	17 E	18 O	19 E	20 O	21 E	22		17	18 E	19 O	20 E	21 O	22 E	23													
23	24 E	25 O	26 E	27*	28*	29		24	25*	26 O	27 E	28 O	29 E	30													
30								31																			
December 2025 15 days							June 2026 4 days																				
Su	M	Tu	W	Th	F	Sa																					
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7	8 E	9 O	10 E	11 O	12 E	13	7	8	9	10	11	12	13														
14	15 O	16 E	17 F	18 F	19 F	20	14	15	16	17	18	19*	20														
21	22	23	24*	25*	26	27	21	22	23	24	25	26	27														
28	29	30	31*				28	29	30																		

ISSUE:

Presented to the Board are the 2022-2023 School Accountability Report Cards (Published during the 2023-2024 school year) for Kingsburg High School, OASIS and Kingsburg Independent Study.

ACTION:

Approve or deny the 2022-2023 School Accountability Report Cards for Kingsburg High School, OASIS and Kingsburg Independent Study.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

Kingsburg High School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

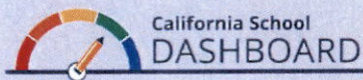
- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Kingsburg High School
Street	1900 18th Ave.
City, State, Zip	Kingsburg, CA 93631-1629
Phone Number	(559) 897-5156
Principal	Dr. Ryan Phelan
Email Address	rphelan@kingsburghigh.com
School Website	kingsburghigh.com
County-District-School (CDS) Code	10 62257 1033695

2023-24 District Contact Information

District Name	Kingsburg Joint Union High School
Phone Number	(559) 897-5156
Superintendent	Don Shoemaker
Email Address	dshoemaker@kingsburghigh.com
District Website	http://kjuhsd.com/

2023-24 School Description and Mission Statement

Kingsburg High School is one of three high schools, and the only comprehensive high school in the Kingsburg Joint Union High School District. Curriculum is focused on the Common Core Standards in each content area. We also have many electives and vocational education classes. The emphasis for daily instruction is on the Common Core standards, but we strive to not lose sight of the need to educate students holistically and offer enrichment and career education opportunities.

The school supports cultural awareness in many ways that include, but are not limited to: reading culturally diverse literature selections in English classes, the study of cultures, histories and influences in World History, the study of foreign languages, and our art department studies many cultural influences in world art. We also have a Multicultural Club.

Goal 1: KJUHS D believes that all students need to be able to leave our district college and career ready. Improving student academic achievement helps demonstrate that our students are ready when they graduate with a diploma.

Goal 2: Maintain a positive and safe environment- KJUHS D believes that a positive and safe environment is paramount in providing an environment that promotes learning, high academic achievement and students who will become good citizens.

Goal 3: College and Career Exploration- KJUHS D believes that all students should have the opportunity to explore both college and career options in order to be ready when they leave high school. Through the college and career center, career technical education (CTE) classes, AVID program, and Advanced placement classes students will be provided with multiple options to explore and prepare for the transition to post-secondary schooling/training. In addition the district will provide parent nights on supporting student success during high school and preparing for post-secondary. Measurement of this goal will be through % of CTE completers, number of dual enrolled classes, number of students earning dual enrollment credits, percent of students attending college or trade school and stakeholder feedback.

2023-24 School Description and Mission Statement

Goal 4: Provide professional development and collaboration time that builds student achievement- KJUHSD recognizes the importance of providing professional development to teachers and staff to help meet the needs of our students. Through professional development training on campus and off, in addition to collaboration release time, teachers and staff will be better prepared to engage students and improve students achievement and graduation success. Measure of this data will be through stakeholder feedback on the local priorities.

Progress Indicators: State Standardized Assessments, A-G Completers, College Readiness, State Dashboard, Data Quest, College Boards , CapPads

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 9	297
Grade 10	264
Grade 11	267
Grade 12	264
Total Enrollment	1,092

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	48.7%
Male	50.9%
American Indian or Alaska Native	0.3%
Asian	2.4%
Black or African American	0.5%
Filipino	0.4%
Hispanic or Latino	62.4%
Two or More Races	2.4%
White	31.8%
English Learners	7.4%
Foster Youth	0.5%
Homeless	2.2%
Socioeconomically Disadvantaged	62.4%
Students with Disabilities	6.2%

A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	37.10	72.42	38.80	69.15	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.60	1.17	0.60	1.07	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	2.80	5.53	6.00	10.68	12115.80	4.41
Unknown	10.70	20.86	10.70	19.07	18854.30	6.86
Total Teaching Positions	51.30	100.00	56.10	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	47.00	90.11	49.30	84.82	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	2.60	5.10	6.30	10.88	11953.10	4.28
Unknown	2.40	4.77	2.40	4.28	15831.90	5.67
Total Teaching Positions	52.10	100.00	58.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.60	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.60	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	2.80	2.60
Total Out-of-Field Teachers	2.80	2.60

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	2.6	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	2.7	2.5

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Kingsburg Joint Union High District held a public hearing on September 10, 2021, and determined that each school within the district had sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the State are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information collected in December 2021 about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Year and month in which the data were collected

December 2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	English/Language Arts Thompson 2009	No	0
Mathematics	Algebra I Glencoe Mathematics Carnegie Learning	No	0
Science	Biology Pearson 2019 Science Brooks/Cole 1990 Science Glencoe/McGraw Hill 2005 Science MacMillan/ McGraw Hill 2007 Science Pearson/Benjamin Cummings 2008	No	0
History-Social Science	Social Science/History Addison Wesley Prentice Hall Social Science/History Houghton Mifflin Social Science/History Pearson/Prentice Hall Social Science/History Prentice Hall Social Science/History Wiley	No	0
Foreign Language	ELD Addison Wesley Prentice Hall 1994 ELD Addison Wesley Prentice Hall Foreign Language Addison Wesley Prentice Hall Foreign Language DC Heath 1994 Foreign Language McDougal Littell Foreign Language National Textbook Co. Foreign Language Pearson 2021	No	0
Health	Physical Science Prentice Hall/Pearson 2006	No	0

School Facility Conditions and Planned Improvements

The community of Kingsburg passed a bond measure in June 2015 of approximately 13 million dollars for campus work to upgrade HVAC throughout the campus, campus infrastructure, technology infrastructure, a district-wide solar project, and the development of a 1:1 device program for students.

Prior to this bond, Kingsburg High School had undergone major improvements in its facilities due to community support for over 20 million dollars worth of bonds. Our academic and extra curricular facilities have all been upgraded or received completely new buildings or complexes. KHS has facilities that are second to none in the valley. Some of the academic improvements include a new: agriculture and arts building, science building, library media center, music wing and we have added a state of the art infrastructure for technology district-wide. Some of our extra curricular improvements include a new football/track/soccer stadium and softball complex. We have modernized our theater and old gymnasium. A new gym was completed in 2000. We have added seating to our tennis court complex and have made improvements to our baseball complex.

Every effort is made to meet all the demands of a multitude of co-curricular opportunities for students and to update and maintain a campus that is safe, clean and aesthetically pleasing. We are very proud of our shared community and school swimming pool. The entire community uses it widely and it allows for the opportunity for our students to enjoy water sports and learn water safety.

Clean School Processes: The superintendent, principal, and head of operations work daily with our utility staff of eleven full-time employees to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service and that highest priority is given to emergency repairs. We have a dedicated staff that takes pride in their excellent work.

While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation. Data displayed in the chart was collected in January 2024.

Year and month of the most recent FIT report

2023 January

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	64	70	61	64	47	46
Mathematics (grades 3-8 and 11)	33	35	27	30	33	34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	261	257	98.47	1.53	70.04
Female	140	139	99.29	0.71	71.94
Male	120	117	97.50	2.50	67.52
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	164	163	99.39	0.61	62.58
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	81	80	98.77	1.23	82.50
English Learners	20	18	90.00	10.00	11.11
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	--	--	--	--	--
Socioeconomically Disadvantaged	154	151	98.05	1.95	61.59
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	12	12	100.00	0.00	16.67

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	261	259	99.23	0.77	35.14
Female	140	139	99.29	0.71	31.65
Male	120	119	99.17	0.83	39.50
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	164	163	99.39	0.61	25.15
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	81	80	98.77	1.23	52.50
English Learners	20	20	100.00	0.00	5.00
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	--	--	--	--	--
Socioeconomically Disadvantaged	154	153	99.35	0.65	23.53
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	12	12	100.00	0.00	8.33

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	30.95	30.26	27.99	26.90	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	518	510	98.46	1.54	30.39
Female	268	265	98.88	1.12	27.92
Male	248	243	97.98	2.02	33.33
American Indian or Alaska Native	--	--	--	--	--
Asian	14	14	100.00	0.00	50.00
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	312	311	99.68	0.32	22.51
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	179	172	96.09	3.91	41.28
English Learners	35	35	100.00	0.00	5.71
Foster Youth	--	--	--	--	--
Homeless	16	16	100.00	0.00	18.75
Military	--	--	--	--	--
Socioeconomically Disadvantaged	322	317	98.45	1.55	22.40
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	23	23	100.00	0.00	8.70

2022-23 Career Technical Education Programs

The career planning program prepares students to succeed in realworld contexts through the development of conceptual thinking, effective communication, and the ability to apply knowledge and skills learned in the classroom. Students have access to multiple career pathways to prepare for college and career decisions. Instructors at our school have directed efforts toward establishing school-to-work structures within each curricular area for all students, including those with special needs. Advisors/Guidance Counselors offer additional support through various programs, including our four-year career education curriculum provided by our College and Career Center technician expert.

Career Technical Education programs consist of:

- Ag Mechanics
- Keyboarding/Introduction to Business
- Small Gas Engines
- Ag Science
- Applied Ag Biology
- Virtual Enterprise
- Certified Nursing Assistant

Computer Science

Manufacturing and Engineering

Intro to Teaching

- Journalism Production
- Criminal Justice
- Ornamental Horticulture
- Auto
- Crime Scene Investigation
- First Aid
- Advanced Animal Science
- Wildland Fire Fighting
- Digital Photography
- Stagecraft Technology
- Construction Technology
- Urban/Rural Firefighting

The table displays information about participation in the school's Career Technical Education (CTE) programs.

2022-23 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	607
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	5.66
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	27

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	100
2021-22 Graduates Who Completed All Courses Required for UC/CSU Admission	44.31

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 9	9.1	16.5	16.5	16.2	16.5

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

Kingsburg High School gratefully accepts time donated by volunteers in many areas of the school. All volunteers must be approved by the Board of Trustees and if they will be in a situation where they will be alone with students, they must be fingerprinted through the Department of Justice. For guests stopping in, they are all checked in using Raptor.

- The Library/Media Center welcomes parent volunteers.
- Many parents volunteer their time to drive students to various events such as sporting events, music events, registration, etc.
- During field trips, especially overnight field trips, parent chaperones accompany the group.
- Many parents and community groups volunteer to help us maintain and improve our athletic facilities and fields.
- Parents also volunteer to serve on our Site Council, Curriculum Council, and other advisory groups.

Kingsburg High School is also fortunate to have many booster groups that support programs such as: music, drama, agriculture, and athletics. The staff and students are blessed to have the level of involvement and support from our parents and our community as a whole.

2023-24 Opportunities for Parental Involvement

We believe that it is so important for parents and community to be involved in our school and we hope that you will become active in our booster or advisory groups. We also hope you will attend our many events. Parents or community members who wish to participate in leadership teams, school committees, school activities, or become a volunteer may contact at Kingsburg High School at 897-5156.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	0.5	0.8	0.7	1.7	0.6	0.6	9.4	7.8	8.2
Graduation Rate	98.6	99.2	98.5	91.3	97.4	96.4	83.6	87	86.2

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	270	266	98.5
Female	131	129	98.5
Male	137	135	98.5
Non-Binary			
American Indian or Alaska Native	--	--	--
Asian	--	--	--
Black or African American	0	0	0.00
Filipino	0	0	0.00
Hispanic or Latino	157	155	98.7
Native Hawaiian or Pacific Islander	0	0	0.00
Two or More Races	--	--	--
White	99	97	98.0
English Learners	16	16	100.0
Foster Youth	--	--	--
Homeless	19	18	94.7
Socioeconomically Disadvantaged	198	195	98.5
Students Receiving Migrant Education Services	0.0	0.0	0.0
Students with Disabilities	13	11	84.6

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	1146	1124	180	16.0
Female	565	549	97	17.7
Male	577	571	81	14.2
Non-Binary	4	4	2	50.0
American Indian or Alaska Native	3	3	2	66.7
Asian	27	27	4	14.8
Black or African American	6	6	0	0.0
Filipino	4	4	0	0.0
Hispanic or Latino	713	701	125	17.8
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	26	26	3	11.5
White	363	353	45	12.7
English Learners	86	86	14	16.3
Foster Youth	10	8	2	25.0
Homeless	27	27	11	40.7
Socioeconomically Disadvantaged	730	714	136	19.0
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	75	74	25	33.8

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.70	4.50	4.97	0.65	4.77	5.18	0.20	3.17	3.60
Expulsions	0.00	0.26	0.44	0.00	0.40	0.47	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	4.97	0.44
Female	3.54	0.18
Male	6.41	0.69
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	5.61	0.7
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	3.58	0
English Learners	6.98	0
Foster Youth	0	0
Homeless	3.7	0
Socioeconomically Disadvantaged	6.03	0.55
Students Receiving Migrant Education Services	0	0
Students with Disabilities	12	2.67

2023-24 School Safety Plan

The safety of students and staff is of utmost importance for Kingsburg High School. The school is always in compliance with all laws, rules, and regulations pertaining to hazardous materials and state earthquake standards. The School Safety Plan is reviewed and updated annually. The school's disaster preparedness plan includes steps for ensuring the safety of students and staff during a disaster. Fire, lock down and disaster drills are conducted annually. Students are supervised before and after school, during break and lunch by administrative staff. There are areas for student drop off and pick up. Visitors must report to the office and be issued a visitor's pass through Raptor in order to be on campus during school hours.

School discipline procedures and expectations are outlined in a student handbook provided to all students and studied in detail by each 9th grade student. The handbook is also available on our web site. Additionally, every teacher provides students with their classroom expectations and grading procedures in writing at the beginning of each school year. Lastly, all staff sat through 3 hours of training of lockdowns by our local police department.

Kingsburg High School uses a discipline matrix to help students become responsible for attendance, tardies, and minor classroom infractions. It is the philosophy of this school's board, administration, and staff that we will ensure that each student enjoys maximum learning opportunities in a positive and safe learning environment and that he/she does not interfere with the learning opportunities of others.

The Safe School Plan is updated and reviewed with all staff, our School Site Council, and our local police and fire agencies each year. The plan was last updated in September 2021. Security cameras have been placed throughout our campus to support our efforts to provide for maximum student and staff safety. We currently have 75 security cameras, a School Resource Officer and a full time security assistant.

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	23	16	33	
Mathematics	22	21	25	
Science	25	5	23	
Social Science	25	4	20	

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	23	12	36	
Mathematics	22	21	25	
Science	23	10	18	
Social Science	27	3	25	

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	23	16	32	0
Mathematics	22	22	23	0
Science	24	5	24	0
Social Science	27	3	23	0

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	606.67

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1.8
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	2

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$9,568.37	\$1464.66	\$8103.71	\$104724.94
District	N/A	N/A	\$11167.07	\$89,412
Percent Difference - School Site and District	N/A	N/A	-31.8	16.8
State	N/A	N/A	\$7,607	\$85,804
Percent Difference - School Site and State	N/A	N/A	20.5	20.9

Fiscal Year 2022-23 Types of Services Funded

Resource: 11000 State Lottery
 Resource: 14000 Education Protection Account
 Resource: 30100 IASA-Title I Basic Grants
 Resource: 31820 ESSA: School Improvement
 Resource: 32100 Elementary and Secondary School Emergency Relief (ESSER I)
 Resource: 32120 Elementary and Secondary School Emergency Relief (ESSER II)
 Resource: 32130 Elementary and Secondary School Emergency Relief (ESSER III)
 Resource: 32140 Elementary and Secondary School Emergency Relief (ESSER III)- Learning Loss
 Resource: 32150 Governor's Emergency Education Relief
 Resource: 33100 Spec Ed - PL101-476
 Resource: 33110 Special Ed: IDEA Local
 Resource: 35500 Vocational Programs-Voc
 Resource: 40350 NCLB Title II Part A Impr
 Resource: 41270 ESEA (ESSA): Title IV,
 Resource: 62660 Educator Effectiveness Block Grant
 Resource: 63000 Lottery: Instructional Materials
 Resource: 63870 Career Technical Education
 Resource: 63880 Strong Workforce Program
 Resource: 65000 Special Education
 Resource: 65360 Special Ed: Dispute Prevention And Dispute Resolution
 Resource: 65370 Special Ed: Learning Recovery Support
 Resource: 65460 Special Ed: State Mental Health - Related Services
 Resource: 70100 Agricultural Vocational E
 Resource: 74220 In-Person Instruction Grant
 Resource: 74250 Expanded Learning Opportunities Grant
 Resource: 74260 Expanded Learning Opportunities Grant - Paraprofessional Staff

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$54,498	\$53,824
Mid-Range Teacher Salary	\$80,253	\$84,312
Highest Teacher Salary	\$106,452	\$104,930
Average Principal Salary (Elementary)	\$0	
Average Principal Salary (Middle)	\$0	
Average Principal Salary (High)	\$140,058	\$148,501
Superintendent Salary	\$189,401	\$199,596
Percent of Budget for Teacher Salaries	34.47%	28.73%
Percent of Budget for Administrative Salaries	5.9%	5.39%

2022-23 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	16.3
--	------

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	4
Fine and Performing Arts	1
Foreign Language	1
Mathematics	2
Science	3
Social Science	4
Total AP Courses Offered	15

Where there are student course enrollments of at least one student.

Professional Development

Staff members build teaching skills and concepts by participating in many conferences and workshops throughout the year, then sharing their experiences and knowledge with district colleagues. The district dedicated 34 days to staff development annually for the past three years. Topics for staff development included: Common Core State Standards, reading across the curriculum, technology in the educational setting, differentiated instruction, the use of data to inform instruction, increasing parent communication, Reading Apprenticeship, and utilizing research based instructional strategies across all curricular areas. The district dedicates three full days to staff development annually.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	34	34	34

Kingsburg Independent Study High School

2022-2023 School Accountability Report Card

(Published During the 2023-2024 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Kingsburg Independent Study High School
Street	2311 Sierra Street
City, State, Zip	Kingsburg, CA 93631- 1457
Phone Number	(559) 897-5156
Principal	Ryan Walterman
Email Address	rwalterman@kingsburghigh.com
School Website	http://kjuhsd.com/KAEC/
County-District-School (CDS) Code	10 62257 1033695

2023-24 District Contact Information

District Name	Kingsburg Joint Union High School District
Phone Number	(559) 897-7721
Superintendent	Don Shoemaker
Email Address	dshoemaker@kingsburghigh
District Website	www.kjuhsd.com

2023-24 School Description and Mission Statement

Kingsburg Independent Study High is one of three high schools in the Kingsburg Joint Union High School District. Curriculum is focused on the California Standards in each content area. The school supports cultural awareness in many ways that include, but are not limited to: reading culturally diverse literature selections in English class, the study of cultures, histories and influences in World History. We believe that our students will become productive, knowledgeable, and caring citizens upon graduation from Kingsburg Independent Study High School.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 9	9
Grade 10	17
Grade 11	16
Grade 12	36
Total Enrollment	78

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	60.3%
Male	38.5%
Hispanic or Latino	66.7%
Two or More Races	2.6%
White	30.8%
English Learners	9%
Homeless	5.1%
Socioeconomically Disadvantaged	87.2%
Students with Disabilities	3.8%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0.00	0.00	38.80	69.15	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.60	1.07	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.30	100.00	6.00	10.68	12115.80	4.41
Unknown	0.00	0.00	10.70	19.07	18854.30	6.86
Total Teaching Positions	1.30	100.00	56.10	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0.00	0.00	49.30	84.82	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.90	100.00	6.30	10.88	11953.10	4.28
Unknown	0.00	0.00	2.40	4.28	15831.90	5.67
Total Teaching Positions	1.90	100.00	58.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	1.30	1.90
Total Out-of-Field Teachers	1.30	1.90

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Kingsburg Joint Union High District held a public hearing on September 10, 2018, and determined that each school within the district had sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the State are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information collected in December 2018 about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school site.

Year and month in which the data were collected

December 2019

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Reading/Lang Arts Glencoe (MacMillan/McGraw Hill) 2002 Reading/Lang Arts McDougal Littell 2002 Reading/Language Arts Glencoe/McGraw Hill 2005	Yes	0.0
Mathematics	Mathematics Glencoe (MacMillan/McGraw Hill) 2001 Mathematics Holt, Rinehart & Winston 1998 Mathematics Prentice Hall 2001	Yes	0.0
Science	Earth Science Prentice Hall 2006 Science Prentice Hall 2001 Science Prentice Hall 2004	Yes	0.0
History-Social Science	Social Science/History Glencoe (MacMillan/McGraw Hill) 2006 Social Science/History Glencoe (MacMillan/McGraw Hill) 2006 Social Science/History Prentice Hall 2006 Social Science/History Prentice Hall 2007 United States Government Pearson/Prentice Hall 2006	Yes	0.0
Health	Health Glencoe/McGraw Hill 1995	Yes	0.0

School Facility Conditions and Planned Improvements

Kingsburg Independent Study High was originally constructed in 1994 and is comprised of 1 computer lab.

Cleaning Process: The principal works daily with the custodial staff to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards are available at the district office for review.

Maintenance and Repair: District maintenance staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service and highest priority are given to emergency repairs.

While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation.

Year and month of the most recent FIT report

June 2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			

School Facility Conditions and Planned Improvements

Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	55	47	61	64	47	46
Mathematics (grades 3-8 and 11)	6	6	27	30	33	34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	18	17	94.44	5.56	47.06
Female	13	12	92.31	7.69	41.67
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	12	11	91.67	8.33	36.36
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	--	--	--	--	--
Socioeconomically Disadvantaged	16	15	93.75	6.25	40.00
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	18	17	94.44	5.56	5.88
Female	13	12	92.31	7.69	0.00
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	12	11	91.67	8.33	0.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	--	--	--	--	--
Socioeconomically Disadvantaged	16	15	93.75	6.25	6.67
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	18.57	18.33	27.99	26.90	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	60	60	100.00	0.00	18.33
Female	35	35	100.00	0.00	11.43
Male	24	24	100.00	0.00	25.00
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	39	39	100.00	0.00	12.82
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	18	18	100.00	0.00	27.78
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	--	--	--	--	--
Socioeconomically Disadvantaged	46	46	100.00	0.00	19.57
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2022-23 Career Technical Education Programs

Kingsburg Independent Study High career planning program prepares students to succeed in real-world contexts through the development of conceptual thinking, effective communication, problem solving and the ability to apply knowledge and skills learned in the classroom. Instructors at Kingsburg Independent Study High have directed efforts toward establishing school to work structures within each curricular area for all students, including those with special needs. Advisors/Guidance Counselors offer additional support through various programs, including: exposing students to vocational areas that they normally would not be exposed to and developing partnerships with the community to help bridge school to work.

2022-23 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	37.18
2021-22 Graduates Who Completed All Courses Required for UC/CSU Admission	8.11

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 9	1	1	1	1	1

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

Kingsburg Independent Study High greatly benefits from its supportive parents who generously give of their time and support their student's success. Each parent knows that they can contact the school and they are willing to make appointments with administration and school staff as needed. Some of the reasons that parents participate include; Student progress meetings, WASC committees, school site council, student recognition and end of the semester celebrations.

Parents or community members who wish to participate in leadership teams, school committees, school site council, school activities, or become a volunteer may contact the Kingsburg Independent Study High at (559) 897-3880.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	3.8	0	0	1.7	0.6	0.6	9.4	7.8	8.2
Graduation Rate	65.4	86.7	85.4	91.3	97.4	96.4	83.6	87	86.2

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	41	35	85.4
Female	20	16	80.0
Male	21	19	90.5
Non-Binary			
American Indian or Alaska Native	0	0	0.00
Asian	0	0	0.00
Black or African American	0	0	0.00
Filipino	0	0	0.00
Hispanic or Latino	27	24	88.9
Native Hawaiian or Pacific Islander	0	0	0.00
Two or More Races	0	0	0.00
White	14	11	78.6
English Learners	--	--	--
Foster Youth	--	--	--
Homeless	--	--	--
Socioeconomically Disadvantaged	36	30	83.3
Students Receiving Migrant Education Services	0.0	0.0	0.0
Students with Disabilities	--	--	--

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	115	105	56	53.3
Female	66	60	30	50.0
Male	48	44	25	56.8
Non-Binary	1	1	1	100.0
American Indian or Alaska Native	0	0	0	0.0
Asian	2	1	0	0.0
Black or African American	0	0	0	0.0
Filipino	0	0	0	0.0
Hispanic or Latino	74	69	39	56.5
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	2	2	1	50.0
White	36	32	15	46.9
English Learners	10	8	4	50.0
Foster Youth	2	0	0	0.0
Homeless	5	5	3	60.0
Socioeconomically Disadvantaged	98	89	48	53.9
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	11	10	7	70.0

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	0.75	0.00	0.65	4.77	5.18	0.20	3.17	3.60
Expulsions	0.00	0.75	0.00	0.00	0.40	0.47	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0	0
Female	0	0
Male	0	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	0	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	0	0
English Learners	0	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	0	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	0	0

2023-24 School Safety Plan

Safety of students and staff is a primary concern of Kingsburg Independent Study High. The school is always in compliance with all laws, rules, and regulations pertaining to hazardous materials and state earthquake standards. The School Safety Plan is reviewed and updated annually. The plan was last updated in March 2023. All revisions were communicated to the both the classified and certificated staff. The school's disaster preparedness plan includes steps for ensuring student and staff safety during a disaster. Fire and disaster drills are conducted on a regular basis throughout the school year. Lock down drills are held as needed to prepare staff and students in case of an emergency. Students are supervised before and after school by certificated staff, and certificated staff supervise students during lunch. Certificated staff help with supervision during lunch and break periods. There is a designated area for student drop off and pick up. Visitors are required to report directly to the office upon entering campus.

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	11	7		
Mathematics	7	6		
Science	3	4		
Social Science	8	7		

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	10	8		
Mathematics	6	7		
Science	3	4		
Social Science	9	8		

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	5	16	0	0
Mathematics	3	13	0	0
Science	3	5	0	0
Social Science	5	16	0	0

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$7518	614	\$6904	\$85815
District	N/A	N/A	\$9218	\$89,412
Percent Difference - School Site and District	N/A	N/A	-28.7	-3.0
State	N/A	N/A	\$7,607	\$85,804
Percent Difference - School Site and State	N/A	N/A	4.6	1.0

Fiscal Year 2022-23 Types of Services Funded

In addition to general state funding, the district receives state and federal funding for the following categorical funds and other support programs:

- Title I Title II, Part A
- Special Education VEA
- Lottery Ag Incentive
- California Clean Energy Educator Effectiveness Funding
- Career Technical Education
- College Readiness

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$54,498	\$53,824
Mid-Range Teacher Salary	\$80,253	\$84,312
Highest Teacher Salary	\$106,452	\$104,930
Average Principal Salary (Elementary)	\$0	
Average Principal Salary (Middle)	\$0	
Average Principal Salary (High)	\$140,058	\$148,501
Superintendent Salary	\$189,401	\$199,596
Percent of Budget for Teacher Salaries	34.47%	28.73%
Percent of Budget for Administrative Salaries	5.9%	5.39%

2022-23 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	0
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This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered	0

Where there are student course enrollments of at least one student.

Professional Development

Staff members build teaching skills and concepts by participating in many conferences and workshops throughout the year, then sharing their experiences and knowledge with district colleagues. The district dedicated 30 days to staff development annually for the past three years. Topics for staff development included: Common Core State Standards, reading across the curriculum, technology in the educational setting, differentiated instruction, the use of data to inform instruction, increasing parent communication, Edgenuity online courses and utilizing research based instructional strategies across all curricular areas. The district dedicates three full days to staff development annually.

Professional Development

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	30	30	30

Oasis High School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Oasis High School
Street	2311 Sierra St.
City, State, Zip	Kingsburg, CA 93631
Phone Number	(559)897-3880
Principal	Ryan Walterman
Email Address	rwalterman@kingsburghigh.com
School Website	www.kjuhsd.com
County-District-School (CDS) Code	10 62257 1033729/10 62257 0124727

2023-24 District Contact Information

District Name	Kingsburg Joint Union High School District
Phone Number	(559) 897-7721
Superintendent	Don Shoemaker
Email Address	dshoemaker@kingsburghigh.com
District Website	www.kjuhsd.com

2023-24 School Description and Mission Statement

Oasis Continuation High is one of three high schools in the Kingsburg Joint Union High School District and the only continuation high school in the district. Oasis High School is accredited through the Western Association of Schools and colleges. Curriculum is focused on the California Standards in each content area. We believe that our students will become productive, knowledgeable, and caring citizens upon graduation from Oasis High School.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 10	16
Grade 11	23
Grade 12	22
Total Enrollment	61

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	45.9%
Male	54.1%
Black or African American	3.3%
Hispanic or Latino	80.3%
White	16.4%
English Learners	23%
Foster Youth	4.9%
Homeless	3.3%
Socioeconomically Disadvantaged	85.2%
Students with Disabilities	16.4%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.60	47.56	38.80	69.15	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.60	1.07	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.80	52.44	6.00	10.68	12115.80	4.41
Unknown	0.00	0.00	10.70	19.07	18854.30	6.86
Total Teaching Positions	3.40	100.00	56.10	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	2.30	58.25	49.30	84.82	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.60	41.50	6.30	10.88	11953.10	4.28
Unknown	0.00	0.00	2.40	4.28	15831.90	5.67
Total Teaching Positions	4.00	100.00	58.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	1.80	1.60
Total Out-of-Field Teachers	1.80	1.60

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Kingsburg Joint Union High District held a public hearing on September 10, 2018, and determined that each school within the district had sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the State are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information collected in December 2018 about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Year and month in which the data were collected

December 2019

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Reading/Lang Arts Glencoe (MacMillan/McGraw Hill) 2002 Reading/Lang Arts McDougal Littell 2002 Reading/Language Arts Glencoe/McGraw Hill 2005	Yes	0
Mathematics	Mathematics Glencoe (MacMillan/McGraw Hill) 2001 Mathematics Holt, Rinehart & Winston 1998 Mathematics Prentice Hall 2001	Yes	0
Science	Earth Science Prentice Hall 2006 Science Prentice Hall 2001 Science Prentice Hall 2004	Yes	0
History-Social Science	Social Science/History Glencoe (MacMillan/McGraw Hill) 2006 Social Science/History Glencoe (MacMillan/McGraw Hill) 2006 Social Science/History Prentice Hall 2006 Social Science/History Prentice Hall 2007 United States Government Pearson/Prentice Hall 2006	Yes	0
Health	Health Glencoe/McGraw Hill 1995	Yes	0

School Facility Conditions and Planned Improvements

Oasis Continuation High was originally constructed in 1994 and is comprised of 5 classrooms and 1 staff lounge.

Cleaning Process: The principal works daily with the custodial staff to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards are available at the district office for review.

Maintenance and Repair: District maintenance staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service and highest priority are given to emergency repairs.

While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation.

Year and month of the most recent FIT report

June 2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	32	17	61	64	47	46
Mathematics (grades 3-8 and 11)	0	0	27	30	33	34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	29	29	100.00	0.00	17.24
Female	12	12	100.00	0.00	41.67
Male	17	17	100.00	0.00	0.00
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	24	24	100.00	0.00	12.50
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	--	--	--	--	--
Socioeconomically Disadvantaged	24	24	100.00	0.00	12.50
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	29	29	100.00	0.00	0.00
Female	12	12	100.00	0.00	0.00
Male	17	17	100.00	0.00	0.00
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	24	24	100.00	0.00	0.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	--	--	--	--	--
Socioeconomically Disadvantaged	24	24	100.00	0.00	0.00
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	9.09	2.08	27.99	26.90	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	48	48	100.00	0.00	2.08
Female	20	20	100.00	0.00	5.00
Male	28	28	100.00	0.00	0.00
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	40	40	100.00	0.00	2.50
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	--	--	--	--	--
Socioeconomically Disadvantaged	42	42	100.00	0.00	2.38
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2022-23 Career Technical Education Programs

The career planning program prepares students to succeed in real-world contexts through the development of conceptual thinking, effective communication, and the ability to apply knowledge and skills learned in the classroom. Instructors at our school have directed efforts toward establishing school-to-work structures within each curricular area for all students, including those with special needs. Intervention Specialists offer additional support through various programs, including local community colleges, local workforce partners, and help provided by our College and Career Center technician expert.

The table displays information about participation in the school's Career Technical Education (CTE) programs.

2022-23 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	0
2021-22 Graduates Who Completed All Courses Required for UC/CSU Admission	0

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

Oasis Continuation High greatly benefits from its supportive parents who generously give of their time and support their student's success. Each parent knows that they can contact the school and they are willing to make appointments with administration and school staff at any time. Some of the reasons that parents participate include; WASC committees, School Site Council, student recognition, and student incentives.

Parents or community members who wish to participate in leadership teams, school committees, school site council, school activities, or become a volunteer may contact the Oasis Continuation High at (559) 897-3880.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	11.8	0	0	1.7	0.6	0.6	9.4	7.8	8.2
Graduation Rate	76.5	100	89.5	91.3	97.4	96.4	83.6	87	86.2

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	19	17	89.5
Female	--	--	--
Male	--	--	--
Non-Binary			
American Indian or Alaska Native	0	0	0.00
Asian	0	0	0.00
Black or African American	--	--	--
Filipino	0	0	0.00
Hispanic or Latino	15	14	93.3
Native Hawaiian or Pacific Islander	0	0	0.00
Two or More Races	0	0	0.00
White	--	--	--
English Learners	--	--	--
Foster Youth	--	--	--
Homeless	--	--	--
Socioeconomically Disadvantaged	19	17	89.5
Students Receiving Migrant Education Services	0.0	0.0	0.0
Students with Disabilities	--	--	--

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	79	76	47	61.8
Female	35	34	27	79.4
Male	44	42	20	47.6
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	0	0	0	0.0
Black or African American	2	2	1	50.0
Filipino	0	0	0	0.0
Hispanic or Latino	65	63	37	58.7
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	0	0	0	0.0
White	11	10	9	90.0
English Learners	16	15	8	53.3
Foster Youth	3	3	3	100.0
Homeless	2	2	1	50.0
Socioeconomically Disadvantaged	69	66	42	63.6
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	12	12	10	83.3

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	10.26	12.66	0.65	4.77	5.18	0.20	3.17	3.60
Expulsions	0.00	1.28	1.27	0.00	0.40	0.47	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	12.66	1.27
Female	8.57	2.86
Male	15.91	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	15.38	1.54
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	0	0
English Learners	25	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	11.59	1.45
Students Receiving Migrant Education Services	0	0
Students with Disabilities	33.33	8.33

2023-24 School Safety Plan

Safety of students and staff is a primary concern of Oasis Continuation High. The school is always in compliance with all laws, rules, and regulations pertaining to hazardous materials and state earthquake standards. The School Safety Plan is reviewed and updated annually. All revisions were communicated to the both the classified and certificated staff. The school's disaster preparedness plan includes steps for ensuring student and staff safety during a disaster. Fire and disaster drills are conducted on a regular basis throughout the school year. Lock down drills are held as needed to prepare students and staff in case of an emergency. Students are supervised before and after school by certificated staff, and certificated staff supervise students during lunch. Certificated staff help with supervision during lunch and break periods. There is a designated area for student drop off and pick up. Visitors are required to report directly to the office upon entering campus. The last safe school plan was done in March, 2023.

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	16	3		
Mathematics	17	2		
Science	9	2		
Social Science	17	3		

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	14	4		
Mathematics	15	3		
Science	14	2		
Social Science	18	2	1	

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	12	5	0	0
Mathematics	16	2	1	0
Science	13	2	0	0
Social Science	21	2	1	0

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$10813	\$890	\$9923	\$83391
District	N/A	N/A	\$9218	\$89,412
Percent Difference - School Site and District	N/A	N/A	7.4	-5.9
State	N/A	N/A	\$7,607	\$85,804
Percent Difference - School Site and State	N/A	N/A	40.3	-1.8

Fiscal Year 2022-23 Types of Services Funded

In addition to general state funding, the district receives state and federal funding for the following categorical funds and other support programs:

- Title I Title II, Part A
- Special Education VEA
- Lottery Ag Incentive
- California Clean Energy Educator Effectiveness Funding
- Career Technical Education
- College Readiness

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$54,498	\$53,824
Mid-Range Teacher Salary	\$80,253	\$84,312
Highest Teacher Salary	\$106,452	\$104,930
Average Principal Salary (Elementary)	\$0	
Average Principal Salary (Middle)	\$0	
Average Principal Salary (High)	\$140,058	\$148,501
Superintendent Salary	\$189,401	\$199,596
Percent of Budget for Teacher Salaries	34.47%	28.73%
Percent of Budget for Administrative Salaries	5.9%	5.39%

2022-23 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	0
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This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered	0

Where there are student course enrollments of at least one student.

Professional Development

Staff members build teaching skills and concepts by participating in many conferences, professional development and workshops throughout the year, then sharing their experiences and knowledge with district colleagues. The district dedicated 30 days to staff development annually for the past three years. Topics for staff development included: Common Core State Standards, reading across the curriculum, technology in the educational setting, differentiated instruction, the use of data to inform instruction, increasing parent communication, and utilizing research based instructional strategies across all curricular areas. The district dedicates three full days to staff development annually.

Professional Development

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	30	30	30

ISSUE: Presented to the Board is a new job description for the Night Shift Lead Utility Person.

ACTION: Approve or deny the new job description for the Night Shift Lead Utility Person.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT POSITION DESCRIPTION

Position: Night Shift Lead Utility Person
Stipend: Attached
Department/Site: Maintenance/District Wide

SUMMARY

Will meet daily with Head of Maintenance Operations & Transportation (MOT) to receive updates and to inform MOT of any new needs.
Oversee the cleanliness of campus areas inside and outside.
Coordinate with MOT to reassign night staff to meet the immediate needs of the campus.

Coordinate:

Events set up and tear down.
Delivery of packages/pallets of supplies or products to assigned staff or rooms.

Communicate:

Ensure that staff and custodial crew are aware of any needs for the cleanliness and maintenance of facilities.
Be aware of any safety hazards and needs for maintenance and repairs or assist with any such repairs as needed.
Identify and report sanitary and security hazards to appropriate personnel or MOT.

Perform:

Bi-monthly inventory of supplies needed for regular operation of custodial duties.
Facilitate any last-minute changes to bus routes, field trips, or sports activities.

Observe:

Health and safety regulations when using cleaning products or pest control supplies.

Report:

Any facility repairs to Maintenance personnel or MOT.
Any repairs on Buses, SUV's or Utility vehicles to mechanic or MOT.

The Lead will also receive any other duties assigned as this is not intended to be a complete list of all responsibilities, duties, work steps and skills required of the job.

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
2023-24 CLASSIFIED SALARY SCHEDULE
EFFECTIVE: JULY 1, 2023

STEPS	1	2	3	4	5	6	7	8	9	10
	11	12	13	14	15	16	17	18	19	20
OFFICE										
CAMPUS SECURITY CLERK *LEARNING LOSS INTERVENTION ASSISTANT	3040	3132	3222	3322	3421	3522	3557	3591	3628	3696
	17.47	18.00	18.52	19.09	19.66	20.24	20.44	20.64	20.85	21.24
	3704	3734	3778	3814	3849	3889	3929	3969	4011	4051
	21.29	21.46	21.71	21.92	22.12	22.35	22.58	22.81	23.05	23.28
PAYROLL/FINANCE TECHNICIAN SUPERINTENDENT/SECRETARY	4162	4289	4413	4548	4688	4832	4968	5023	5070	5117
	23.92	24.65	25.36	26.14	26.94	27.77	28.55	28.87	29.14	29.41
	5171	5223	5283	5330	5387	5439	5491	5547	5598	5660
	29.72	30.02	30.36	30.63	30.96	31.26	31.56	31.88	32.17	32.53
CLERK - ACCOUNTS PAYABLE CLERK - ASB CLERK - ATTENDANCE REGISTRAR SECRETARY TECHNOLOGY SUPPORT TECHNICIAN	3433	3534	3649	3757	3859	3979	4101	4141	4190	4230
	19.73	20.31	20.97	21.59	22.18	22.87	23.57	23.80	24.08	24.31
	4270	4307	4355	4397	4440	4486	4531	4573	4618	4670
	24.54	24.75	25.03	25.27	25.52	25.78	26.04	26.28	26.54	26.84
OPERATIONS										
AM SHIFT/UTILITY PERSON/BUS DRIVER	<i>\$3,520 MONTHLY / \$20.23 HOURLY, NON LICENSED BUS DRIVER</i>									
	4039	4192	4303	4413	4529	4655	4769	4820	4858	4909
	23.21	24.09	24.73	25.36	26.03	26.75	27.41	27.70	27.92	28.21
	4950	4996	5041	5084	5126	5180	5223	5269	5316	5361
	28.45	28.71	28.97	29.22	29.46	29.77	30.02	30.28	30.55	30.81
PM SHIFT/UTILITY PERSON/BUS DRIVER	<i>\$3,694 MONTHLY / \$21.23 HOURLY, NON LICENSED BUS DRIVER</i>									
	<i>LEAD PM SHIFT/UTILITY PERSON/BUS DRIVER: \$5,000 ANNUAL</i>									
	4239	4395	4514	4630	4750	4882	5001	5056	5095	5149
	24.36	25.26	25.94	26.61	27.30	28.06	28.74	29.06	29.28	29.59
	5194	5243	5288	5335	5377	5432	5479	5528	5577	5622
29.85	30.13	30.39	30.66	30.90	31.22	31.49	31.77	32.05	32.31	
MAINTENANCE/BUS DRIVER PAINTER/BUS DRIVER	<i>\$3,960 MONTHLY / \$22.76 HOURLY, NON LICENSED BUS DRIVER</i>									
	4477	4552	4674	4795	4921	5055	5190	5234	5279	5330
	25.73	26.16	26.86	27.56	28.28	29.05	29.83	30.08	30.34	30.63
	5385	5429	5479	5528	5578	5631	5678	5730	5786	5834
	30.95	31.20	31.49	31.77	32.06	32.36	32.63	32.93	33.25	33.53
BUS/MOTOR/MAINTENANCE	4679	4808	4933	5067	5203	5344	5488	5542	5591	5638
	26.89	27.63	28.35	29.12	29.90	30.71	31.54	31.85	32.13	32.40
	5692	5742	5798	5848	5906	5958	6006	6069	6118	6177
	32.71	33.00	33.32	33.61	33.94	34.24	34.52	34.88	35.16	35.50
CAFETERIA										
SNACK BAR MANAGER	3269	3381	3470	3588	3684	3802	3918	3943	3983	4026
	18.79	19.43	19.94	20.62	21.17	21.85	22.52	22.66	22.89	23.14
	4065	4106	4155	4185	4228	4272	4317	4355	4402	4453
	23.36	23.60	23.88	24.05	24.30	24.55	24.81	25.03	25.30	25.59
CAFETERIA ASSISTANT	3028	3130	3212	3322	3410	3520	3628	3652	3687	3729
	17.40	17.99	18.46	19.09	19.60	20.23	20.85	20.99	21.19	21.43
	3764	3802	3847	3875	3915	3957	3997	4033	4075	4122
	21.63	21.85	22.11	22.27	22.50	22.74	22.97	23.18	23.42	23.69

STEPS	1	2	3	4	5	6	7	8	9	10
	11	12	13	14	15	16	17	18	19	20
INSTRUCTIONAL SUPPORT										
CLASSROOM/LIBRARY AIDE	2995	3057	3116	3181	3243	3304	3369	3428	3492	3553
	17.21	17.57	17.91	18.28	18.64	18.99	19.36	19.70	20.07	20.42
	3614	3677	3738	3802	3865	3927	4002	4042	4084	4124
	20.77	21.13	21.48	21.85	22.21	22.57	23.00	23.23	23.47	23.70
TEACHER ASSISTANT	4080	4280	4333	4461	4588	4719	4867	4916	4954	5016
	23.45	24.60	24.90	25.64	26.37	27.12	27.97	28.25	28.47	28.83
	5062	5114	5164	5211	5274	5317	5380	5431	5481	5540
	29.09	29.39	29.68	29.95	30.31	30.56	30.92	31.21	31.50	31.84
NOTE: THE MONTHLY RATE IS BASED ON AN 8 HOUR DAY, 261 DAYS PER YEAR, 12 MONTHS PER YEAR.										
*SHORT TERM CONTRACT										
MINIMUM REQUIREMENTS:										
CLASSROOM AIDE/LIBRARY AIDE					TEACHER ASSISTANT					
*PASSED PARAPROFESSIONAL EXAM, OR					*REQUIRED TO HAVE A BACHELOR DEGREE					
*48 COLLEGE UNITS, OR										
*AA DEGREE										
MISCELLANEOUS										
SUBSTITUTE CALLER					\$606 MONTHLY					
CERTIFIED TRANSLATOR (5)					\$174 MONTHLY					
DESIGNATED MEDICAL ASSISTANT					\$174 MONTHLY					

ISSUE: Presented to the Board is the resignation of Head Boys' Water Polo Coach, Erik Schlick.

ACTION: Approve or deny the resignation of Head Boys' Water Polo Coach, Erik Schlick.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

----- Forwarded message -----

From: **Erik Schlick** <schlickerik7@gmail.com>

Date: Thu, Jan 11, 2024 at 2:28 PM

Subject: Water polo coaching

To: Scott Hodges <shodges@kingsburghigh.com>

Hey Scott,

Thank you for all the hard work you do to maintain Kingsburg high schools excellence in sports. I am writing this to let you know that I will be stepping down as the head coach of the boys water polo team. I would love to recommend that Luka Pavlina would take my place as the head coach, and I would remain on staff as an assistant coach. I understand that you must post the position but I would like to let you know that those would be my desires for the program moving forward, thanks so much.

--

Erik Schlick

ISSUE:

Presented to the Board is the School Psychologist Services Agreement for the 2024-2025 school year. The agreement is for a full-time psychologist for the Kingsburg Joint Union High School District for the contract amount of \$140,250.00.

ACTION:

Approve or deny the School Psychologist Services Agreement for the 2024-2025 school year.

RECOMMENDATION:

Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____



SCHOOL PSYCHOLOGIST SERVICES AGREEMENT ("Agreement")

Legal Doc./Contract No. of this signed Agreement (*Legal Services use only*): _____

COVER

AGENCY

Kingsburg Joint Union High School District ("Agency")
Attn: Don Shoemaker, Superintendent
1900 18th Ave.
Kingsburg, CA 93631
Phone: (559) 897-7721
Email: dshoemaker@kingsburghigh.com

COPY

FCSS

Fresno County Superintendent of Schools ("FCSS")
Attn: Trish Small, Director
Dept.: Pupil Personnel Services
Fresno County Office of Education
1111 Van Ness Avenue
Fresno, CA 93721-2000
Phone: (559) 265-3001
Email: tsmall@fcoe.org

CONTRACT TERM (see § 3.1)

"Effective Date": July 1, 2024
"Termination Date": June 30, 2025

PAID SERVICES AND CONTRACT AMOUNT. Agency shall pay FCSS for credentialed school psychologist services ("**Paid Services**") in accordance with the following (see Art. 1):

MARK ONE: No Paid Services Paid Services as stated in 1-2 below (*complete 1-2 below*)

1. **CONTRACT AMOUNT.** The Contract Amount shall be calculated as follows:
 - a. Maximum *number of Service Days* on which Paid Services to be provided: 5.00
 - b. Maximum *number of weeks* on which Paid Services to be provided: 37.4
 - c. Amount Agency shall pay FCSS for each Service Day of Paid Services: 750.00
 - d. "**Contract Amount**" (sum of a x b x c): 140,250.00
2. **PAYMENT METHOD AND SCHEDULE:** Agency shall pay the Contract Amount to FCSS as designated below (*mark one*):

Automatic Transfer: FCSS will transfer the Contract Amount from Agency's account to FCSS' account on or about March 1 during the Contract Term.

Tender of Payment: Agency will be invoiced for the Contract Amount in or after May during the Contract Term. Payment shall be received by FCSS no later than thirty (30) days from the date of the invoice.

DIRECT SERVICES. FCSS will also provide, at no cost to Agency, credentialed school psychologist services ("**Direct Services**") as follows:

MARK ONE: No Direct Services Direct Services as stated in 1-3 below (*complete 1-3 below*)

1. Maximum *number of Service Days* on which Direct Services to be provided: 0.00
2. Maximum *number of weeks* on which Direct Services to be provided: 0.00
3. Total number of days on which Direct Services to be provided (sum of 1 x 2): 0.00

REQUIRED DOCUMENTS. Each Party, upon the other Party's request, shall provide written proof that the following insurance is in effect during the Contract Term, such proof referred to as "**Required Document**" (see Art. 4):

1. Commercial general liability
2. Commercial automobile liability
3. Workers comp. and employer's liability

In consideration of the covenants, conditions, and stipulations in and for good and valuable consideration and/or the mutual benefits to be derived from this Agreement, Agency and FCSS, separately referred to as a "**Party**" and collectively as the "**Parties**," hereby enter into this Agreement. Unless this Agreement states or the context requires otherwise, any reference to a Party shall mean the Party and its governing body, officers, employees, and agents, and, if Agency is a school district or charter school, includes Agency's students. Each person executing this Agreement on behalf of a Party represents that he/she is authorized to execute on behalf of and to bind the Party to this Agreement.

AGENCY

FCSS

By: _____
Print Name: Don Shoemaker
Title: Superintendent

By: _____
Dr. Michele Cantwell-Copher, Superintendent
or Authorized Designee

GENERAL TERMS AND CONDITIONS

These General Terms and Conditions contain the following Articles:

Article 1	Scope of Services and Obligations
Article 1A	Additional Requirements
Article 2	Payment
Article 3	Term and Termination of Agreement
Article 4	Insurance
Article 5	Indemnity
Article 6	Dispute Resolution
Article 7	General Provisions

ARTICLE 1 SCOPE OF SERVICES AND OBLIGATIONS.

SECTION 1.1 GENERAL. Agency requires credentialed school psychologist services and FCSS provides such services. By this Agreement, the Parties desire to set forth the terms and conditions regarding FCSS' provision of Paid Services and/or Direct Services, as stated on the Cover of this Agreement, to Agency and Agency's compensation of FCSS for Paid Services. Agency acknowledges and understands that: (i) FCSS is providing similar services to other agencies and FCSS' departments; (ii) that FCSS' provision of the Paid Services and/or Direct Services to Agency under this Agreement are coordinated with and subject to the availability of FCSS' credentialed school psychologists based on services scheduled with other agencies and FCSS' departments; (iii) that FCSS' provision of the Paid and/or Direct Services to Agency is conditioned on Agency providing suitable confidential office space and a civil and professional working environment, acceptable to FCSS, for FCSS to carry out the credentialed school psychologist services being provided; and (iv) that FCSS' provision of the Paid and/or Direct Services to Agency is conditioned on Agency allowing FCSS to provide legally compliant Services with support of Agency staff. At FCSS's sole discretion, the provision of Paid Services and/or Direct Services under this agreement may also include FCSS providing assistance to Agency in the organization and review of Agency records for Agency students.

Agency remains the local educational agency ("LEA") responsible for any and all obligations to Agency students under the IDEA and all state laws. Agency agrees that, by assigning an FCSS employee to the Agency under this Agreement, FCSS is not assuming any decision-making responsibility or control over District students nor is it assuming any LEA responsibilities under the IDEA or any state laws. As a result, Agency shall not object to FCSS's request and/or motion to be dismissed from any complaint—formal or informal—related to the students served under this Agreement that are alleged against FCSS and/or Agency and FCSS if said complaint relates to anything other than an intentional tort claim filed against FCSS for actions of an FCSS employee. Moreover, Agency shall indemnify FCSS in accordance with Article 5 below.

SECTION 1.2 PAID SERVICES AND DIRECT SERVICES. Paid Services and Direct Services shall be rendered in accordance with the following and as stated on the Cover of this Agreement:

- 1.2.1 SERVICE SCHEDULE. The Parties shall communicate and coordinate throughout the Contract Term regarding: (A) the Paid Services and/or Direct Services that FCSS is to provide to Agency; (B) the location(s), day(s), and time(s) at which the Paid Services and/or Direct Services are to be provided; and (C) other necessary and proper arrangements to allow FCSS to provide the Paid Services and/or Direct Services to Agency (collectively "**Service Schedule**"). The Parties may mutually agree to change the Service Schedule for Paid Services subject to the maximum Service Days and maximum service weeks stated on the Cover, and for Direct Services subject to the maximum Service Days and the maximum service weeks stated on the Cover. A "**Service Day**" is defined as a period of approximately eight hours during which FCSS provides credentialed school psychologist services to Agency and includes all time required to travel to and from the location(s) where services are to be provided, using FCSS' address listed on the Cover as the starting and ending point of travel.
- 1.2.2 CREDENTIALLED SCHOOL PSYCHOLOGIST. FCSS will provide the Paid Services and/or Direct Services to Agency through one or more FCSS' credentialed school psychologist(s) in accordance with the Service Schedule. To promote continuity in services, FCSS will make reasonable efforts to assign one or more credentialed school psychologists to provide the Paid Services and/or Direct Services to Agency. If an assigned FCSS school credentialed psychologist is not available due to illness, professional staff development or other circumstances, FCSS will notify Agency.

ARTICLE 1A ADDITIONAL REQUIREMENTS.

SECTION 1A.1 COMPLIANCE WITH APPLICABLE LAW AND GRANT. Each Party shall comply with all laws and related regulations applicable to its performance of this Agreement, and all laws and related regulations with which it agrees to comply under this Agreement (collectively and separately referred to as "**Applicable Law**" and shall include any amendment thereto and laws and related regulations that are effective as of the Effective Date or that become effective during the Contract Term). Each Applicable Law is deemed inserted herein; however, if any conflict or inconsistency exists between a provision in this Agreement and a provision in an Applicable Law, the provision in this Agreement shall govern except where the provision in this Agreement is specifically prohibited or void by the Applicable Law in which case the provision in the Applicable Law shall govern to the extent provided in the Applicable Law. Each Party shall comply with the terms and conditions of each grant (if any) that provides funding for this Agreement and all applicable laws, regulations, and requirements.

SECTION 1A.2 WORK PRODUCTS AND RIGHTS THERETO. The provisions in this Section shall survive the termination of this Agreement and apply to any Work that a Party prepares for or provides to the other Party pursuant to this Agreement. Each Party's Work shall remain its property and that Party shall have all interests and rights thereto. Each Party grants to the other Party a limited license during the Contract Term to use and reproduce those portions of the other Party's Work necessary for the Party's performance of this Agreement. Upon termination of this Agreement and upon a Party's request, the other Party shall return any or all Work that belongs to the requesting Party. "**Work**" means any data, document, display, drawing, report, material, invention, work, and discovery, including any copyright, right, and interest therein or thereto and whether written, recorded, or electronically stored. This Section shall not apply to any student-related information and/or student record as defined by Family Education Rights and Privacy Act ("**FERPA**") and related California law. Any and all non-personal notes student-related information and records shall be the property of the Agency; FCSS shall not be deemed the custodian of any student records under this Agreement.

SECTION 1A.3 CONFIDENTIAL RECORDS AND INFORMATION.

1A.3.1 CONFIDENTIAL MATERIAL. If any documents and/or information (for example and not as a limitation, employee or student record) that is subject to nondisclosure or protection under federal and/or California laws (collectively and separately "**Confidential Material**") are provided to or created by a Party for or pursuant to this Agreement, each Party shall: (A) not release, disseminate, publish, or disclose the Confidential Material, except as required by law or a court order or as this Agreement may permit; (B) unless specifically permitted by applicable laws, not use the Confidential Materials for any purpose not related to a Party's performance of this Agreement; (C) protect and secure the Confidential Material, including Confidential Material saved or stored in an electronic form, to ensure that it is safe from theft, loss, destruction, erasure, alteration, and unauthorized viewing, duplication, and use; (D) acknowledge that any Confidential Material related to students shall be the property of and under the control of the Party whose student it relates to, notwithstanding any use authorized under this Agreement or its status as Work; and (E) not retain any Confidential Material related to a student of the other Party upon the expiration of this Agreement, which shall be accomplished by either the return of or the destruction of such Confidential Material. The provisions of this Section shall survive the termination of this Agreement. This Section shall not turn FCSS into a custodian of student records as defined by FERPA and related California law; any and all non-personal notes-student related information and records shall be the property of Agency; FCSS shall not be deemed the custodian of any student records under this Agreement. This Section shall not turn FCSS into a custodian of student records as defined by FERPA and related California law; any and all non-personal notes-student related information and records shall be the property of Agency; FCSS shall not be deemed the custodian of any student records under this Agreement.

1A.3.2 SCHOOL OFFICIAL DESIGNATION. To the extent that FCSS's provision of Services under this Agreement will include FCSS staff viewing, handling, creating, and/or receiving student records as defined by FERPA and related California law, FCSS agrees, for purposes of this Agreement, to be designated as a "school official" of the Agency that it is designated as a "school official" with a "legitimate interest to inspect a record" as defined in California Education Code section 49076(a)(1)(A). (See also 34 C.F.R. § 99.31(a)(1)(i)(A).) FCSS agrees to abide by the rules,

including limitations and requirements, for disclosure of student records as specified in FERPA and related California law. This role does not convert FCSS into a custodian of records; that role remains with the Agency. All final decisions regarding compliance with FERPA and related California law shall be made by the Agency; and, responses to records requests shall come from the Agency not FCSS.

SECTION 1A.4 ASSESSMENTS/EVALUATIONS RESPONSIBILITY. FCSS' provision of credentialed school psychologist services to Agency is not an assumption of any assessments or evaluations responsibilities of Agency. While FCSS staff may be involved in assessments or evaluations on behalf of Agency as a service provider to Agency, Agency remains solely responsible for ensuring all necessary assessments and evaluations of Agency students occur and comply with applicable laws and regulations. Such assessments and evaluations include, but are not limited to, all initial assessment to determine eligibility for special education and/or need for services to provide student assessed with a free appropriate public education ("FAPE") in the least restrictive environment, any re-evaluations, or any independent educational evaluations ("IEE"). Agency shall be solely responsible for any necessary funding for all assessments or evaluations, and for filing or defending any related due process, or other action(s) related to assessment or evaluation of Agency students.

ARTICLE 2 PAYMENT.

As full consideration and compensation for FCSS' performance of the Paid Services under this Agreement, Agency shall pay FCSS the Contract Amount stated on the Cover in accordance with the Payment Schedule stated on the Cover. FCSS is not entitled to any payment of compensation from Agency for Direct Services that FCSS provides to Agency under this Agreement.

ARTICLE 3 TERM AND TERMINATION OF AGREEMENT.

SECTION 3.1 CONTRACT TERM. This Agreement shall become effective on the Effective Date stated on the Cover and shall continue in full force and effect thereafter until and including the Termination Date stated on the Cover ("**Contract Term**"), unless this Agreement is terminated during the Contract Term in accordance with Section 3.2 below.

SECTION 3.2 GROUND FOR TERMINATION. This Agreement shall terminate upon expiration of the Contract Term. During the Contract Term, a Party may terminate this Agreement only upon the other Party's material breach of one or more provisions of this Agreement and after the non-breaching Party has provided the breaching Party with at least 30 days written notice before the effective termination date and an opportunity within those 30 days to cure the material breach and to notify the other Party in writing when such cure has been completed; if the material breach has not been cured upon expiration of the 30 days, this Agreement shall terminate without any further notice or action by any Party.

SECTION 3.3 RIGHTS AND OBLIGATIONS UPON TERMINATION. Upon termination of this Agreement, the following shall apply:

3.3.1 **FCSS MATERIAL BREACH.** If the termination of this Agreement is due solely to FCSS' material breach of this Agreement or by the Parties' mutual agreement, FCSS is entitled to payment of and to retain the portion of the Contract Amount for all Service Days of Paid Services that elapsed before the effective date of termination. FCSS shall refund to Agency the portion of the Contract Amount that Agency has paid for Service Days of Paid Services that have not elapsed before the effective date of termination.

3.3.2 **AGENCY MATERIAL BREACH.** If this Agreement is terminated due to any material breach of this Agreement by Agency, FCSS is entitled to payment of and to retain the entire Contract Amount. The Parties agree that any amount that FCSS retains is the amount of damages that FCSS shall directly incur upon Agency's material breach of this Agreement.

SECTION 3.4 FORCE MAJEURE. A Party is not liable for failing or delaying performance of its obligations under this Agreement due to events that are beyond the Party's reasonable control and occurring without its fault or negligence, for example, acts of God such as epidemics or pandemics (nationally, statewide, or locally declared), tornadoes, lightning, earthquakes, hurricanes, floods, or other natural disasters (collectively "**Force Majeure**"), provided that the Party has promptly notified the other Party in writing of the occurrence of the Force Majeure, except that a Force Majeure shall not excuse Agency's payment to FCSS of any portion of the Contract Amount that is due to FCSS for Services that FCSS performed/performs.

ARTICLE 4 INSURANCE.

Each Party, at its cost and during the Contract Term, shall maintain in effect insurance or self-insurance providing the coverage listed on the Cover that complies, at a minimum, with the following requirements, and shall provide written proof of such insurance to the other Party upon the other Party's request: (A) *commercial general liability* with limits of not less than \$1,000,000 per occurrence and \$2,000,000 general aggregate and with coverage for property damage, bodily injury, and personal and advertising injury; (B) *workers compensation* with limits of not less than \$1,000,000 or as required by California laws, whichever is greater; and *employer's liability insurance* of not less than \$1,000,000; and (C) *commercial automobile liability* covering, at a minimum, all owned, non-owned, and hired autos or any auto, with a combined single limit of not less than \$1,000,000 per accident.

ARTICLE 5 INDEMNITY.

Agency's indemnity, defense, and hold harmless obligation to FCSS under this Agreement shall be governed solely by the following: (A) Agency ("**Indemnitor**") shall indemnify and hold harmless FCSS ("**Indemnitee**") to the full extent permitted by California laws for any Loss sustained by Indemnitee or a Third Party; and (B) Agency shall defend and pay for all of FCSS's attorney's fees and litigation costs related to any Claim or Loss from which FCSS is not dismissed without any right against or from FCSS for indemnity and/or hold harmless of such costs and fees, or any right for defense. If FCSS intends to seek or seeks indemnity and/or hold harmless for any Loss from Agency, FCSS: (1) shall notify Agency in writing and within a reasonable time after FCSS knows or becomes aware of any Claim that may or will result in a Loss, describing, if known or determinable, the pertinent circumstances, all entities and persons involved, and the amount being claimed; and (2) shall not settle or otherwise resolve the Claim until it has notified Agency of the Claim in accordance with the preceding provision (1) and given Agency written notice and an opportunity to participate in and to consent to the settlement or resolution of the Claim, which consent Agency shall not unreasonably withhold. Agency's obligations under this Article are not limited to or by any insurance that it maintains or the lack of insurance but apply to the full extent permitted by California laws, and shall survive the termination of this Agreement. "**Claim**" means any claim, demand, lawsuit, cause of action, action, cross-complaint, cross-action, and/or proceeding arising out of, resulting from, or relating to this Agreement where there has been no Final Determination. "**Loss**" means any bodily injury, property damage, personal injury, advertising injury, liability, loss, damage, judgment, expense and/or cost (excluding attorney's fees and litigation costs FCSS or a Third Party incurred or paid related to a Loss or Claim) arising out of, resulting from, or relating to this Agreement and for which there has been a Final Determination that a Party is or both Parties are liable. "**Third Party**" means a person who, or an entity that, is not a Party to this Agreement and is not employed by, contracted with (whether directly or through a subcontract of any level), or otherwise retained by a Party to act for or on the Party's behalf. "**Final Determination**" means any judgment, order, or decision by a court of competent jurisdiction or a governmental entity with jurisdiction to render such judgment, order, or decision where the judgment, order, or decision is not subject to appeal or the period for an appeal has expired. This Article shall not apply to an intentional tort claim filed against FCSS related to the actions of an FCSS employee.

ARTICLE 6 DISPUTE RESOLUTION.

The Parties shall meet and confer in good faith to resolve any disputes between them arising out of, resulting from, or relating to this Agreement. During a dispute regarding payment under this Agreement, Agency shall pay FCSS the amount that is undisputed and due to FCSS; if a disputed amount is finally determined to be due to FCSS, Agency shall pay such amount to FCSS within 30 days of the final determination. Except for an action to preserve the status quo and/or prevent irreparable harm, a Party shall not commence any cause of action, action, lawsuit, or proceeding arising out of, resulting from, or relating to this Agreement until after complying with this Article. The provisions of this Article shall survive the termination of this Agreement.

ARTICLE 7 GENERAL PROVISIONS.

SECTION 7.1 ENTIRE AGREEMENT, CONFLICTS, EXECUTION, AMENDMENT, AND WAIVER. This Agreement is a complete and exclusive statement of the Parties' agreement under Code of Civil Procedure section 1856. This Agreement consists of and any conflicts or inconsistencies in this Agreement shall be resolved by giving precedence as follows: the Cover, these General Terms and Conditions, Required Documents marked as required on the Cover, any exhibit or attachment that is stated on the Cover, and any amendment entered into by the Parties in accordance with this Section. The Parties may execute this

Agreement and any amendment hereto in counterparts such that each Party's signature is on a separate page. A copy or an original of this Agreement with the Parties' signatures, whether original or transmitted by electronic means, shall be deemed a fully executed contract. The Parties may amend or waive any covenant, term, or condition of this Agreement only by a writing executed by them.

SECTION 7.2 INTERPRETATION, APPLICABLE LAWS AND TIME ZONE, VENUE, SEVERABILITY, AND SURVIVAL OF TERMINATION. This Agreement is to be interpreted according to its fair meaning and not strictly for or against any Party, and under California laws without giving effect to California's choice of law provisions that may result in the application of the laws of another jurisdiction. All dates and times stated in this Agreement shall be according to Pacific Time. All causes of action, actions, lawsuits, and proceedings arising out of, resulting from, or relating to this Agreement shall be adjudicated in state or federal court in Fresno County, California, provided that FCSS does not hereby waive any immunity to suit. If a court of competent jurisdiction holds any provision of this Agreement void, illegal, or unenforceable, this Agreement shall remain in full force and effect and shall be interpreted as though such invalidated provision is not a part of this Agreement and the remaining provisions shall be construed to preserve the Parties' intent in this Agreement. Any provision in this Agreement that by its nature applies after, or is specifically stated to survive, the termination of this Agreement shall survive the termination of this Agreement.

SECTION 7.3 INDEPENDENT CONTRACTOR, ASSIGNMENT, AND TRANSFER. Each Party is an independent contractor, and it and its officers, employees, and agents are not, and shall not represent themselves as, officers, employees, or agents of the other Party. This Agreement does not and shall not be construed to create an agency relationship, partnership, or joint venture between the Parties. Except as otherwise set forth in this Agreement, a Party shall not assign or transfer any or all of its obligations and/or rights under this Agreement, including by operation of law or change of control or merger, without the other Party's prior written consent; however, this provision shall not be read or construed to prohibit FCSS from contracting with one or more third parties to provide all or a part of the Services.

SECTION 7.4 TRANSFER AND ASSIGNMENT OF MEDI-CAL BILLING RIGHTS. As to all Paid Services (not Direct Services) provided to Agency by FCSS under this Agreement, FCSS hereby transfers and assigns to Agency all legal and beneficial rights to submit claims to and receive all monetary payments/reimbursement from Medi-Cal for qualified credentialed school nurse services provided to Agency students pursuant to this Agreement subject to the LEA Medi-Cal Billing Option Program regulations.

SECTION 7.5 NOTICES. Except as may be stated otherwise in this Agreement in which case such provision shall govern to the extent provided therein, each Party shall give any notices, demands, and all other communications required or permitted under this Agreement in writing and by one of the following methods to the other Party at its address and/or email stated on the Cover, delivery to be effective upon receipt thereof by the other Party: (A) hand delivery; (B) sent by a reputable overnight courier service that tracks the delivery; (C) sent by certified mail, return receipt requested, postage prepaid; or (D) sent by regular mail *and* transmitted by e-mail; and, **if to FCSS, a copy of any notice and demand by email to:** FCSS Legal Services at legalservices@fcoe.org. A Party may change its contact person and/or contact information stated on the Cover by notifying the other Party of the particular change and the effective date thereof in accordance with this Section. The provisions of this Section shall survive the termination of this Agreement.

//

ISSUE: Presented to the Board is the Kingsburg Joint Union High School District 2022-2023 Audit Report.

ACTION: Approve or deny the Kingsburg Joint Union High School District 2022-2023 Audit Report.

RECOMMENDATION: Recommend approval

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____



Kingsburg Joint Union High School District
County of Fresno
Kingsburg, California
June 30, 2023

Independent Auditor's Report
and Financial Statements



Kingsburg Joint Union High School District
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 June 30, 2023

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Independent Auditor's Report

To the Board of Trustees
Kingsburg Joint Union High School District
Kingsburg, California 93631

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Kingsburg Joint Union High School District as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kingsburg Joint Union High School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810 and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 14, 2023 on our consideration of Kingsburg Joint Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Kingsburg Joint Union High School District's internal control over financial reporting and compliance.

Respectfully submitted,

Linger, Peterson & Shrum

Linger, Peterson & Shrum
Fresno, California
December 14, 2023



Superintendent | **Don Shoemaker**
Board of Trustees | **Rick Jackson** | **Brent Lunde** | **Steve Nagle** | **Mike Serpa** | **Johnie Thomsen**

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

The discussion and analysis of the Kingsburg Joint Union High School District's (the "District") financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2023 are as follows:

- Total assets increased \$2,308,055. Net position increased \$1,338,398 from the prior year net position, which represents a 52.49% increase from fiscal year 2022 net position.
- General revenues accounted for \$18,968,916 of the total revenues. Program specific revenues, in the form of charges for services were \$297,140, operating grants and contributions accounted for \$9,226,597.
- The District had \$27,154,255 in expenses related to governmental activities; only \$9,523,737 of these expenses were offset by program specific charges for services, grants and contributions. General revenues (primarily interest, property taxes, and Federal and State aid not restricted to specific purposes) of \$18,968,916 were adequate to provide for these programs.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District as a financial whole, or as an entire operating entity.

The Statement of Net Position and Statement of Activities provide information about the activities as a whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant/major funds with all other nonmajor funds presented in total in a single column. For the District, the General Fund, Building Fund, and the Bond Interest and Redemption Fund are the significant/major funds.

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REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

While this report contains a large number of funds used by the District to provide programs and activities, the view of the District as a whole, looks at all financial transactions and asks the question: "How did we do financially during the fiscal year?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash was received or paid.

These two statements report the District's net position and changes in net position. This change in net position is important because it identifies whether the financial position of the District has improved or diminished for the District as a whole. The cause of this change may be the result of many factors, some financial, some not. Nonfinancial factors include the District's property tax base, current property tax laws in California restricting revenue growth, facility conditions, required educational programs, and other factors.

In the Statement of Net Position and the Statement of Activities, the District reports the following kind of activity:

- Governmental activities – All of the District's programs and services are reported here, including instruction, support services, operation and maintenance of plant, pupil transportation, and extracurricular activities.

Reporting the District's Most Significant/Major Funds

Fund Financial Statements

Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the General Fund, Building Fund, and the Bond Interest and Redemption Fund.

Governmental Funds

All of the District's activities are reported in governmental funds, which focus on how monies flow into and out of those funds and the balances left at the fiscal year end for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the Statement of Net Position and the Statement of Activities, and the governmental funds is reconciled in the financial statements.

Fiduciary Funds

For assets that belong to others, the District may act as the trustee or fiduciary. In such cases, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes, and by those to whom the assets belong. A separate Statement of Fiduciary Net Position-Fiduciary Fund and a Statement of Changes in Assets and Liabilities-Agency Fund report the District's fiduciary activities. These activities are excluded from the District-wide financial statements, as the assets cannot be used by the District to finance its operations.

THE DISTRICT AS A WHOLE

Net Position

The perspective of the Statement of Net Position is of the District as a whole. Table 1 provides a summary of the District's net position for 2023 compared to 2022:

Table 1: Net Position

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Assets		
Current and other assets	\$ 16,339,253	\$ 13,452,577
Capital assets, net	<u>24,124,835</u>	<u>24,703,456</u>
Total Assets	<u>40,464,088</u>	<u>38,156,033</u>
Deferred Outflows	<u>2,869,022</u>	<u>3,819,435</u>
Liabilities		
Current liabilities	1,811,243	1,884,867
Long-term liabilities	<u>35,775,780</u>	<u>30,989,327</u>
Total Liabilities	<u>37,587,023</u>	<u>32,874,194</u>
Deferred Inflows	<u>1,857,924</u>	<u>6,551,509</u>
Net Position		
Net investment in capital assets	4,023,556	3,749,032
Restricted	10,188,411	8,571,777
Unrestricted	<u>(10,323,804)</u>	<u>(9,771,044)</u>
Total Net Position	<u>\$ 3,888,163</u>	<u>\$ 2,549,765</u>

Total assets increased \$2,308,055. Net position of the District's governmental activities increased \$1,338,398 from the prior year net position.

Changes in Net Position

Table 2 reflects the change in net position for fiscal year 2023 compared to 2022:

Table 2: Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenues:		
Charges for services	\$ 297,140	\$ 675,543
Operating and capital grants and contributions	9,226,597	4,981,557
General revenues		
LCFF sources	16,263,634	14,110,485
State revenues	463,714	285,683
Local revenues	2,241,568	2,864,174
Total Revenues	<u>28,492,653</u>	<u>22,917,442</u>
Program expenses:		
Instruction	14,948,386	10,122,048
Instruction-related services	2,181,856	1,207,978
Pupil services	2,840,850	1,993,765
Ancillary services	1,148,747	1,086,651
Community services	93,456	80,522
General administration	1,561,019	1,106,731
Plant services	2,971,757	2,705,663
Other outgo	683,514	540,227
Interest on long-term debt	724,670	1,007,767
Total Expenses	<u>27,154,255</u>	<u>19,851,352</u>
Changes in Net Position	<u>\$ 1,338,398</u>	<u>\$ 3,066,090</u>

THE DISTRICT'S FUNDS

The District's governmental funds are accounted for using the modified accrual basis of accounting. Total governmental funds had revenues of \$26,858,387, and expenditures of \$36,868,562. The negative change in the governmental fund balance for the year of \$10,010,175, reflects that the District was not able to meet current costs with current revenue.

General Fund Budgeting Highlights

The District's budget is prepared according to California law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2023, the District amended its General Fund budget as needed. The District uses a site-based budget. The budgeting systems are designed to tightly control total site budgets, but provide flexibility for site management.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2023, the District had \$24,124,835 invested in capital assets. Table 3 reflects fiscal year 2023 balances compared to 2022:

Table 3: Capital Assets at Year-End (Net of Depreciation)

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Land	\$ 6,868	\$ 6,868
Land improvement	4,495,052	5,030,221
Buildings	18,244,505	18,738,914
Equipment	993,935	859,182
Work-in-progress	384,475	68,271
Total	<u>\$ 24,124,835</u>	<u>\$ 24,703,456</u>

The work-in-progress is costs incurred for modernization.

Long-Term Debt

At year-end, the District had \$12,576,000 in net pension liability. This is an increase of \$5,198,126 from last year as shown in Table 4.

Table 4: Outstanding Debt, at Year-End

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Net pension liability	\$ 12,576,000	\$ 7,377,874
General obligation bonds	17,774,402	18,018,679
Accreted interest on general obligation bonds	2,282,506	2,674,691
Postemployment health benefits	2,842,077	2,690,000
Compensated absences	300,795	228,083
Total	<u>\$ 35,775,780</u>	<u>\$ 30,989,327</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

In light of the COVID pandemic, the United States Department of Agriculture declared that all K-12 students are eligible to receive free meals, regardless of the students' household incomes. This change increased the District's cafeteria funding to provide meals to students.

With the current Governor's interest in supporting school facility funding, there is hope for additional funding. With the challenges that are currently faced at Kingsburg Joint Union High School District we will continue to explore and advocate for any possible funding sources to update and improve facilities. The District is committed to remaining fiscally conservative while making certain we address our facilities updates in an organized and informed fashion.

The Kingsburg Joint Union High School District maintains more than the required 5% reserve for economic uncertainties, and continues to build its special reserves. The Kingsburg Joint Union High School District has no long-term debt other than the net pension liability and, as in the past, will continue to be fiscally conservative.

In March 2020, the World Health Organization declared COVID-19 a global pandemic. This outbreak has continued to spread, and any related adverse public health developments have affected School Districts and Governments globally, resulting in an economic downturn. It has also disrupted the normal operations of the School District, forcing closures and changes needed to operate. It is not possible to predict the duration or magnitude of the adverse results of the outbreak and its effects on the School District or the results of operations at this time.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances, and to reflect the District's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to Rufino Ucelo Jr, CBO, Kingsburg Joint Union High School District, 1900 18th Avenue, Kingsburg, CA 93631.

Basic Financial Statements

Kingsburg Joint Union High School District
Statement of Net Position
June 30, 2023

	<u>Governmental Activities</u>
Assets:	
Cash and cash equivalents	\$ 15,316,348
Accounts receivable	989,235
Unamortized issuance costs	33,670
Capital assets not depreciated	391,343
Capital assets, net of accumulated depreciation and amortization	<u>23,733,492</u>
Total assets	<u>40,464,088</u>
Deferred Outflows of Resources:	
Deferred outflows of resources - Pensions	2,411,567
Deferred outflows of resources - OPEB	<u>457,455</u>
Total deferred outflows of resources	<u>2,869,022</u>
Liabilities:	
Accounts payable	1,556,131
Unearned revenue	255,112
Long-term liabilities	
Other than pensions and OPEB due within one year	1,542,717
Other than pensions and OPEB due after one year	18,814,986
Net pension liability	12,576,000
Other postemployment benefits liability (OPEB)	<u>2,842,077</u>
Total liabilities	<u>37,587,023</u>
Deferred Inflows of Resources:	
Deferred inflows of resources - Pensions	1,172,378
Deferred inflows of resources - OPEB	<u>685,546</u>
Total deferred inflows of resources	<u>1,857,924</u>
Net Position:	
Net investment in capital assets	4,023,556
Restricted for:	
Debt service	2,796,642
Capital projects	4,403,496
Other purposes	2,988,273
Unrestricted	<u>(10,323,804)</u>
Total net position	<u>\$ 3,888,163</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Primary Government:				
Governmental Activities:				
Instruction	\$ 14,948,386	\$ 194,576	\$ 5,834,964	\$ (8,918,846)
Instruction-related services	2,181,856	-	673,469	(1,508,387)
Pupil services	2,840,850	-	1,270,588	(1,570,262)
Ancillary services	1,148,747	-	658,226	(490,521)
Community services	93,456	-	8,016	(85,440)
General administration	1,561,019	-	252,106	(1,308,913)
Plant services	2,971,757	102,564	263,752	(2,605,441)
Other outgo	683,514	-	265,476	(418,038)
Interest on long-term obligations	724,670	-	-	(724,670)
Total governmental activities	<u>27,154,255</u>	<u>297,140</u>	<u>9,226,597</u>	<u>(17,630,518)</u>
Total primary government	<u>\$ 27,154,255</u>	<u>\$ 297,140</u>	<u>\$ 9,226,597</u>	<u>(17,630,518)</u>
General Revenues:				
LCFF sources				16,263,634
State revenues				463,714
Local revenues				<u>2,241,568</u>
Total general revenues				<u>18,968,916</u>
Change in Net Position				<u>1,338,398</u>
Net Position - Beginning				<u>2,549,765</u>
Net Position - Ending				<u>\$ 3,888,163</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
 Balance Sheet - Governmental Funds
 June 30, 2023

	General Fund (Combined)	Building Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash in County Treasury	\$ 7,692,635	\$ 3,920,296	\$ 2,780,239	\$ 648,427	\$ 15,041,597
Cash on hand and in banks	-	-	-	274,751	274,751
Accounts receivable	878,479	25,906	16,403	68,447	989,235
Prepaid expenditures	-	-	-	-	-
Total assets	<u>8,571,114</u>	<u>3,946,202</u>	<u>2,796,642</u>	<u>991,625</u>	<u>16,305,583</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable	\$ 1,281,214	\$ 114,179	\$ -	\$ 82,697	\$ 1,478,090
Current loans	-	-	-	-	-
Unearned revenue	255,112	-	-	-	255,112
Total liabilities	<u>1,536,326</u>	<u>114,179</u>	<u>-</u>	<u>82,697</u>	<u>1,733,202</u>
Fund Balance:					
Restricted fund balances	2,650,818	3,832,023	2,796,642	908,928	10,188,411
Committed fund balances	5,860	-	-	-	5,860
Assigned fund balances	218,634	-	-	-	218,634
Unassigned:					
Reserve for economic uncertainty	623,203	-	-	-	623,203
Other unassigned	3,536,273	-	-	-	3,536,273
Total fund balance	<u>7,034,788</u>	<u>3,832,023</u>	<u>2,796,642</u>	<u>908,928</u>	<u>14,572,381</u>
Total liabilities and fund balances	<u>\$ 8,571,114</u>	<u>\$ 3,946,202</u>	<u>\$ 2,796,642</u>	<u>\$ 991,625</u>	<u>\$ 16,305,583</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
 Reconciliation of the Balance Sheet - Governmental Funds, to the Statement of Net Position
 June 30, 2023

Total Fund Balances - Balance Sheet, Governmental Funds \$ 14,572,381

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:

Capital assets	46,297,549
Accumulated depreciation/amortization	(22,172,714)

Certain debt issue costs are recognized in the funds as expenditures in the period the debt was incurred, whereas in the government-wide statements, they are amortized over the life of the debt:

Unamortized prepaid insurance related to debt	33,670
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:

Accrued interest payable	(78,041)
General obligation bonds payable	(17,774,402)
Accreted interest	(2,282,506)
Other post-employment benefits payable (OPEB)	(2,842,077)
Net pension liability	(12,576,000)
Compensated absences payable	(300,795)

Deferred outflows and inflows of resources are not reported in the funds because they are applicable to future periods:

Deferred outflows of resources related to pensions	2,411,567
Deferred inflows of resources related to pensions	(1,172,378)
Deferred outflows of resources related to OPEB	457,455
Deferred inflows of resources related to OPEB	(685,546)

Total Fund Balance of Governmental Activities - Statement of Net Position	\$ 3,888,163
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The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2023

	General Fund (Combined)	Building Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
LCFF sources:					
State apportionment or State aid	\$ 10,141,682	\$ -	\$ -	\$ -	\$ 10,141,682
Education protection account funds	1,132,572	-	-	-	1,132,572
Local sources	4,989,380	-	-	-	4,989,380
Federal revenue	2,654,812	-	-	155,608	2,810,420
Other State revenue	3,798,841	-	8,622	114,547	3,922,010
Other local revenue	1,099,600	84,645	1,911,692	766,386	3,862,323
Total revenues	23,816,887	84,645	1,920,314	1,036,541	26,858,387
Expenditures:					
Current:					
Instruction	11,987,282	-	-	-	11,987,282
Instruction-related services	1,841,198	-	-	-	1,841,198
Pupil services	2,290,999	-	-	219,729	2,510,728
Ancillary services	508,296	-	-	587,386	1,095,682
Community services	92,672	-	-	-	92,672
General administration	1,404,359	-	-	-	1,404,359
Plant services	1,833,180	38,569	-	179,120	2,050,869
Other outgo	452,512	-	231,002	-	683,514
Capital outlay	361,454	175,134	-	334,063	870,651
Debt service:					
Principal	-	-	12,998,069	-	12,998,069
Interest and other service charges	-	-	1,333,538	-	1,333,538
Total expenditures	20,771,952	213,703	14,562,609	1,320,298	36,868,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,044,935	(129,058)	(12,642,295)	(283,757)	(10,010,175)
Other Financing Sources (Uses):					
Transfers in	159,597	-	231,342	-	390,939
Transfers out	(54,000)	-	(231,342)	(105,597)	(390,939)
Proceeds from sale of bonds	-	-	12,753,792	-	12,753,792
Total other financing sources (uses)	105,597	-	12,753,792	(105,597)	12,753,792
Net Change in Fund Balance	3,150,532	(129,058)	111,497	(389,354)	2,743,617
Fund Balance, July 1	3,884,256	3,961,081	2,685,145	1,298,282	11,828,764
Fund Balance, June 30	<u>\$ 7,034,788</u>	<u>\$ 3,832,023</u>	<u>\$ 2,796,642</u>	<u>\$ 908,928</u>	<u>\$ 14,572,381</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Governmental Funds, to the Statement of Activities
 Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds \$ 2,743,617

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Expenditures for capital outlay	909,754
Depreciation expense	(1,488,375)

Governmental funds report repayments of long-term debt as expenditures. In the Government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 12,998,069

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds:

Change in accrued interest payable and accreted interest	608,868
Compensated absences	(72,712)
Other post-employment benefits cost in excess of contributions	(170,307)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Amounts recognized in the funds as proceeds from debt were: (12,753,792)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was: (1,436,724)

Change in Net Position of Governmental Activities - Statement of Activities \$ 1,338,398

The accompanying notes are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

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

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

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

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

Basis of Presentation, Basis of Accounting

Basis of Presentation

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

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

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

The District reports the following major governmental funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources not accounted for and reported in another fund. The General Fund, reported in these financial statements, includes the following Funds maintained by the District:

- Deferred Maintenance Fund (Fund 14)
- Special Revenue Fund for Other Than Capital Outlay Projects (Fund 17)

Although funds listed above are separate funds authorized in the Education Code, they don't meet the definition of a Special Revenue Fund under accounting principles generally accepted in the United States of America, and have therefore been combined into the General Fund for financial reporting purposes. The beginning fund balances have also been combined.

Building Fund is used to account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.

Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the interest and redemption of principal of bonds issued by the District.

The District reports the following nonmajor governmental funds:

Student Body Fund is used to account for revenues received and expenditures made related to student activity funds.

Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

Measurement Focus, Basis of Accounting

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

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

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

Encumbrances

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

Assets, Liabilities, and Equity

Deposits and Investments

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

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

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

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

Stores Inventories and Prepaid Expenditures

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

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

Capital Assets

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

<u>Asset Class</u>	<u>Examples</u>	<u>Estimated Useful Life in Years</u>
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical / plumbing		30
Sprinkler / fire system	Fire suppression systems	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop, maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating, and printing equipment	10
Copiers		5
Communications equipment	Mobile, portable radios, noncomputerized	10
Computer hardware	PC's, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative or long-term	10 to 20
Audiovisual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors' equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressors	10
Grounds equipment	Mowers, tractors, attachments	15

Receivable and Payable Balances

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

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

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

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

Unearned Revenue

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

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the Government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

Transfers to and from other funds during the year ended June 30, 2023, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Deferred Maintenance Fund	\$ 54,000	For future maintenance expenditures
Cafeteria Special Revenue Fund	General Fund	105,597	Reimbursement for food service salaries and benefits
Bond Interest and Redemption Fund	Bond Interest and Redemption Fund	231,342	Transfers among sub funds to consolidate fund balance
	Total	<u>\$ 390,939</u>	

Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Fresno bills and collects the taxes for the District.

Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows.

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

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

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

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

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

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

Deferred Inflows and Deferred Outflows of Resources

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

GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) and Fund 20 (Special Reserve Fund for Postemployment Benefits) are merged with the General Fund for purposes of presentation in the audit report, if applicable.

Pensions

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

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

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

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

Fair Value Measurements

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

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

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

Excess Sick Leave

The District did not authorize or accrue any excess sick leave as that term is defined in subdivision (c) of Education Code Section 22170.5 for the District's employees who are members of the California State Teachers' Retirement System (CalSTRS).

Excess Expenditures Over Appropriations

As of June 30, 2023, expenditures exceeded appropriations in individual funds as follows:

Appropriations Category	Excess Expenditures
Bond Interest and Redemption Fund:	
Services and Other Operating Expenditures	\$ 231,002
Debt Service	12,096,015

Bond Interest and Redemption Fund: The District had expenditures relating to the refunding bond that were not included in the budget.

Implementation of New Standards

In the current fiscal year, the District implemented the following new standard. The applicable provisions of the new standard are summarized below. Implementation is reflected in the financial statements and the notes to the financial statements.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

Note 2 - Cash and Investments

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Fresno County Treasury as part of the common investment pool (\$4,621,966,000 as of June 30, 2023). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$15,041,597. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

Cash on hand, in banks, and in revolving fund

Cash balances on hand and in banks (\$274,751 as of June 30, 2023) and in the revolving fund \$- are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

The District's cash and investments balances at June 30, 2023 are as follows:

	Fair Value
Cash in County Treasury	\$ 15,041,597
Cash on hand and in banks	274,751
Total cash and cash equivalents	<u>\$ 15,316,348</u>

Analysis of Specific Deposit and Investment Risks

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to significant credit risk.

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to significant custodial credit risk.

Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to significant concentration of credit risk.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to significant interest rate risk.

Foreign Currency Risk

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

Investment Accounting Policy

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

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Note 3 - Accounts Receivable

Accounts receivable at June 30, 2023 consisted of the following:

	General Fund (Combined)	Building Fund	Bond Interest and Redemption Fund	All Other Governmental Funds	Total Governmental Funds
Federal programs	\$ 387,583	\$ -	\$ -	\$ 64,001	\$ 451,584
State categorical aid programs	358,917	-	-	-	358,917
Interest	1,306	25,906	16,403	4,446	48,061
Other local receivables	130,673	-	-	-	130,673
Total	<u>\$ 878,479</u>	<u>\$ 25,906</u>	<u>\$ 16,403</u>	<u>\$ 68,447</u>	<u>\$ 989,235</u>

Note 4 - Capital Assets

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

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 6,868	\$ -	\$ -	\$ 6,868
Work in progress	68,271	380,027	(63,823)	384,475
Total capital assets not being depreciated	<u>75,139</u>	<u>380,027</u>	<u>(63,823)</u>	<u>391,343</u>
Capital assets being depreciated:				
Buildings	30,046,027	236,735	-	30,282,762
Improvements of sites	12,591,792	51,374	-	12,643,166
Equipment	2,674,837	305,441	-	2,980,278
Total capital assets being depreciated	<u>45,312,656</u>	<u>593,550</u>	<u>-</u>	<u>45,906,206</u>
Less: Accumulated depreciation/amortization for:				
Buildings	(11,307,113)	(731,144)	-	(12,038,257)
Improvements of sites	(7,561,571)	(586,543)	-	(8,148,114)
Equipment	(1,815,655)	(170,688)	-	(1,986,343)
Total accumulated depreciation/amortization	<u>(20,684,339)</u>	<u>(1,488,375)</u>	<u>-</u>	<u>(22,172,714)</u>
Total capital assets being depreciated/amortized, net	<u>24,628,317</u>	<u>(894,825)</u>	<u>-</u>	<u>23,733,492</u>
Total governmental activities capital assets, net	<u>\$ 24,703,456</u>	<u>\$ (514,798)</u>	<u>\$ (63,823)</u>	<u>\$ 24,124,835</u>

Depreciation/amortization was charged to functions as follows:

Instruction	\$	552,620
Home-to-school transportation		63,264
Food services		9,037
All other pupil services		5,468
Ancillary services		3,586
Community services		784
All other general administration		3,338
Data processing		260
Plant services		850,018
Total	\$	<u>1,488,375</u>

Note 5 - Accounts Payable

Accounts payable at June 30, 2023 consisted of the following:

	General Fund (Combined)	Building Fund	All Other Governmental Funds	Total Governmental Funds
Vendor payables	\$ 607,444	\$ 114,179	\$ 82,697	\$ 804,320
Salaries and benefits	673,770	-	-	673,770
Total	<u>\$ 1,281,214</u>	<u>\$ 114,179</u>	<u>\$ 82,697</u>	<u>\$ 1,478,090</u>

Note 6 - Unearned Revenue

The District has received revenues for programs as advances, or before program expenditures were incurred. Such revenues are reported in these statements as "unearned," and will be recognized in subsequent periods as program expenditures are made.

	General Fund (Combined)
ESSA: School Improvement Funding for LEAs	\$ 44,588
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	94,365
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	31,407
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	22,612
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	39,599
American Rescue Plan – Homeless Children and Youth II (ARP HCY II)	3,684
Career Technical Education Incentive Grant Program	5,304
K–12 Strong Workforce Program	13,553
Total	<u>\$ 255,112</u>

Note 7 - Long-term Obligations other than Pension and OPEB

Long-Term Obligation Activity

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

<u>Governmental Activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
General obligation bonds	\$18,018,679	\$12,753,792	\$12,998,069	\$17,774,402	\$ 915,783
Accreted interest	2,674,691	256,030	648,215	2,282,506	626,934
Other postemployment benefits payable	2,690,000	152,077	-	2,842,077	-
Net pension liability	7,377,874	5,198,126	-	12,576,000	-
Compensated absences	228,083	72,712	-	300,795	-
Total governmental activities	<u>\$30,989,327</u>	<u>\$18,432,737</u>	<u>\$13,646,284</u>	<u>\$35,775,780</u>	<u>\$1,542,717</u>

The funds typically used to liquidate other long-term liabilities in the past are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
General obligation bonds	Governmental	Bond Interest and Redemption
Accreted interest	Governmental	Bond Interest and Redemption
Other postemployment benefits payable	Governmental	General
Net pension liability	Governmental	General
Compensated absences	Governmental	General

General Obligation Bonds and Accreted Interest

The outstanding general obligation bond debt of the District at June 30, 2023, is as follows:

<u>Bond</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>
1998	8/1/98	8/1/23	4.1 - 5.5
2006	12/14/06	8/1/31	4.0 - 8.0
2008	2/29/08	8/1/32	4.0 - 8.0
2014 A	9/30/14	8/1/44	2.0 - 3.5
2016 Refunding	5/4/16	8/1/24	2.0 - 4.0
2014 B	1/12/17	8/1/37	2.0 - 3.5
2022 A Refunding	7/7/22	8/1/43	3.0 - 5.0
2022 B Refunding	7/7/22	8/1/43	3.0 - 5.0

Bond	Original Issue	Bonds			Bonds Outstanding 06/30/23
		Outstanding 07/01/22	Issued During Year	Redeemed During Year	
1998	\$ 10,095,327	\$ 504,449	\$ -	\$ 256,785	\$ 247,664
2006	5,999,841	334,841	-	-	334,841
2008	3,899,389	454,389	-	-	454,389
2014 A	5,000,000	4,255,000	-	4,255,000	-
2016 Refunding	6,510,000	4,755,000	-	505,000	4,250,000
2014 B	8,000,000	7,715,000	-	7,715,000	-
2022 A Refunding	4,538,780	-	4,538,780	92,995	4,445,785
2022 B Refunding	8,215,012	-	8,215,012	173,289	8,041,723
Total	<u>\$52,258,349</u>	<u>\$18,018,679</u>	<u>\$12,753,792</u>	<u>\$12,998,069</u>	<u>\$17,774,402</u>

The annual requirements to amortize general obligation bonds, payable and outstanding, and accreted interest as of June 30, 2023 are as follows:

Year Ending June 30,	General Obligation Bonds		
	Principal	Interest	Total
2024	\$ 915,783	\$ 1,330,257	\$ 2,246,040
2025	756,052	613,333	1,369,385
2026	877,456	556,152	1,433,608
2027	1,019,667	474,185	1,493,852
2028	1,166,549	386,930	1,553,479
2029-2033	4,022,051	5,172,138	9,194,189
2034-2038	3,487,302	1,046,913	4,534,215
2039-2043	4,949,278	476,533	5,425,811
2044-2048	580,264	8,037	588,301
Total	<u>\$ 17,774,402</u>	<u>\$ 10,064,478</u>	<u>\$ 27,838,880</u>

Year Ending June 30,	Accreted Interest
2024	\$ 626,934
2025	-
2026	-
2027	-
2028	-
2029-2033	1,655,572
Total	<u>\$ 2,282,506</u>

Compensated Absences

Compensated absences at June 30, 2023 consisted of:

	Compensated Absences	Benefits	Total
Certificated	\$ 73,928	\$ 2,987	\$ 76,915
Classified	203,085	20,796	223,881
Total	\$ 277,013	\$ 23,783	\$ 300,795

All amounts are due after one year.

Note 8 - Pension

General Information About the Pension Plans

Plan Descriptions

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

Benefits Paid

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

The Plans' provisions and benefits in effect at June 30, 2023 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date	Before Jan. 1, 2013	On or After Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.4-2.4%	1.16-2.4%**
Required Employee Contribution Rates	10.25%	10.21%
Required Employer Contribution Rates	16.92%	16.92%
Required State Contribution Rates	10.83%	10.83%

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1-2.5%	1.0-2.5%
Required Employee Contribution Rates	7.00%	8.00%
Required Employer Contribution Rates	25.37%	25.37%

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

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

Contributions

CalSTRS

For the fiscal year ended June 30, 2023 (measurement date June 30, 2022), California Education Code Section 22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.92% of creditable compensation for the fiscal year ended June 30, 2022. Beginning in the fiscal year June 30, 2023 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation. For 2022-23, the employer rate reflects a 2.18% reduction from the rate that was originally required in the funding plan.

CalPERS

California Public Employees' Retirement Law section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2023 (measurement date June 30, 2022) the employee contribution rate was 7.00% and the employer contribution rate was 22.910% of covered payroll. For 2022-23, the employer rate reflects a 2.16% reduction from the rate originally adopted by the board on April 20, 2022, due to an amendment of Government Code 20825.2(c).

On Behalf Payments

Consistent with California Education Code Section 22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2023 (measurement date June 30, 2022) the State contributed 10.828% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year.

Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

Year Ended June 30,	CalSTRS	
	On Behalf Contribution Rate	On Behalf Contribution Amount
2021	10.33%	\$ 592,149
2022	10.83%	754,681
2023	10.83%	697,464

The State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year, \$297 Million during the 2020-21 and \$840 Million during the 2021-22 fiscal year as a continuing settlement associated with SB90.

Contributions Recognized

For the fiscal year ended June 30, 2023 (measurement period June 30, 2022), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 697,464	\$ 511,015	\$ 1,208,479
Contributions - State On Behalf Payments	697,464	-	697,464
Total Contributions	<u>\$ 1,394,928</u>	<u>\$ 511,015</u>	<u>\$ 1,905,943</u>

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

As of June 30, 2023 (measured June 30, 2022), the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 8,682,000
CalPERS	3,894,000
Total Net Pension Liability	<u>\$ 12,576,000</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 (STRS) and June 30, 2021 (PERS) rolled forward to measurement date June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2022 and June 30, 2023 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2022	0.012%	0.006%	0.018%	0.010%
Proportion June 30, 2023	0.012%	0.006%	0.018%	0.011%
Change in Proportion	0.000%	0.000%	0.000%	0.001%

*Represents State's Proportionate Share on Behalf of District employees

Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ 3,341,720	\$ 1,856,565	\$ 5,198,285
On Behalf Contribution Amount	697,464	-	697,464
Employer Contributions to Pension Plan	1,383,989	397,365	1,781,354
Change in Other Outflows/Inflows of Resources	(2,252,894)	(1,508,508)	(3,761,402)
Total Pension Expense	<u>\$ 3,170,279</u>	<u>\$ 745,422</u>	<u>\$ 3,915,701</u>

Deferred Outflows and Inflows of Resources

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 697,464	\$ 511,015	\$ 1,208,479
Differences between actual and expected experience	7,122	17,598	24,720
Changes in assumptions	430,547	288,052	718,599
Net difference between projected and actual earnings	-	459,769	459,769
Total Deferred Outflows of Resources	<u>\$ 1,135,133</u>	<u>\$ 1,276,434</u>	<u>\$ 2,411,567</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (650,943)	\$ (96,886)	\$ (747,829)
Changes in assumptions	-	-	-
Net difference between projected and actual earnings	(424,549)	-	(424,549)
Total Deferred Inflows of Resources	<u>\$ (1,075,492)</u>	<u>\$ (96,886)</u>	<u>\$ (1,172,378)</u>

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2023. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2024	\$ 1,080,033	\$ 703,368	\$ (453,785)	\$ (33,970)	\$ 1,295,646
2025	18,366	168,582	(479,853)	(33,970)	(326,875)
2026	18,366	124,133	(647,577)	(28,946)	(534,024)
2027	18,368	280,351	625,530	-	924,249
2028	-	-	(90,007)	-	(90,007)
Thereafter	-	-	(29,800)	-	(29,800)
Total	<u>\$ 1,135,133</u>	<u>\$ 1,276,434</u>	<u>\$ (1,075,492)</u>	<u>\$ (96,886)</u>	<u>\$ 1,239,189</u>

Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2023 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2022	June 30, 2022
Valuation Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2015-2018	2000-2019
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.30%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	7.00%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.

(2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

(3) Varies by entry age and service.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.30% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using the 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate

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

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

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

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

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

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

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

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

CalSTRS

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

*20 year average

CalPERS

Asset Class (1)	Assumed Asset Allocation	Real Return
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	27.00%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-59.00%

(1) In the Basic Financial Statements, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

- (2) An expected inflation of 2.00% used for this period
- (3) An expected inflation of 2.92% used for this period
- (4) Figures are based on the previous ALM of 2017

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

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 14,744,661	\$ 5,625,005
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 8,682,000	\$ 3,894,000
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 3,647,527	\$ 2,463,293

Note 9 - Postemployment Benefits other than Pension Benefits (OPEB)

General Information about the OPEB plan

The District provides health, dental and vision insurance. All coverages are self-insured on a pooled basis through the Self-Insured Schools of California (SISC). There is approximately one retiree currently receiving benefits, as well as approximately 93 active employees who may become eligible to retire and receive benefits in the future as of July 1, 2021. The District provides postemployment health care benefits to eligible employees and their dependents under a single employer defined benefit OPEB plan.

Benefit provisions and the authority to pay benefits as they come due are established and may be amended by the District, as approved by the Board of Education. The OPEB Plan is administered by the District. There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

The OPEB plan does not issue stand-alone financial reports that are available to the public.

Eligibility for District-Paid Benefits

The amount and duration of District-paid contributions for retiree health insurance varies by employment classification, age and date of hire as follows:

Certificated employees must have attained age 55 and completed at least 20 years of service in order to be eligible for District paid retiree healthcare benefits.

Classified employees must have attained age 55 and completed at least 20 years of service in order to be eligible for District paid retiree healthcare benefits.

Management retirees must have attained age 55 and completed at least 20 years of service in order to be eligible for District paid retiree healthcare benefits.

Employees Covered by Benefit Terms

At June 30, 2023, the following retirees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	93
Total number of participants	94

The OPEB plan does not issue stand-alone financial reports that are available to the public.

Total OPEB Liability

Actuarial Assumptions and Other Inputs

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

Inflation	3.00%
Salary increases	3.00% per year
Investment return / discount rate	3.86%
Healthcare cost trend rates	5.50% per year
Retirees' share of costs	0.00% of projected health insurance premiums

The discount rate was based on an index of 20-year, tax-exempt general obligation municipal bonds.

Mortality rates were based on the postretirement and preretirement rates from the 2000-2019 CalPERS experience study. The CalSTRS mortality rates used were from the experience analysis 2015-2018.

Changes in OPEB Liability

	Total OPEB Liability
Balance at June 30, 2022	\$ 2,690,000
Changes for the year:	
Service cost	126,327
Interest	103,115
Benefit payments	(44,163)
Changes in assumptions and other inputs	(33,202)
Net changes	152,077
Balance at June 30, 2023	\$ 2,842,077

There were no changes in benefit terms for the fiscal year ended June 30, 2023. The discount rate changed from 3.69% to 3.86%. There were no changes to any other inputs or assumptions.

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

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

	1 % Decrease 2.86%	Discount Rate 3.86%	1% Increase 4.86%
Total OPEB Liability	\$ 3,042,738	\$ 2,842,077	\$ 2,654,523

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

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

	1% Decrease 4.50%	Healthcare Cost Trend Rate 5.50%	1% Increase 6.50%
Total OPEB Liability	\$ 2,550,019	\$ 2,842,077	\$ 3,178,714

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$170,307.

At June 30, 2023 the District reported the following deferred outflows and inflows of resources related to other postemployment benefits.

	Deferred Inflows of Resources	Deferred Outflows of Resources
Assumption changes	\$ 278,896	\$ 254,131
Difference between expected and actual experience	406,650	172,324
Contributions made subsequent to measurement date	-	31,000
Total	<u>\$ 685,546</u>	<u>\$ 457,455</u>

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

Year Ending June 30,	Deferred Inflows of Resources	Deferred Outflows of Resources
2024	\$ 101,589	\$ 126,711
2025	101,589	95,711
2026	101,589	95,711
2027	101,589	95,717
2028	101,589	33,496
Thereafter	177,601	10,109
Total	<u>\$ 685,546</u>	<u>\$ 457,455</u>

Note 10 - Commitments and Contingencies

State and Federal Allowances, Awards, and Grants

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

Note 11 - Restricted Fund Balances

Restricted fund balances at June 30, 2023 are as follows:

Educator Effectiveness, FY 2021-22	\$	158,693
Lottery: Instructional Materials		35,878
Special Education		45,847
Arts, Music, and Instructional Materials Discretionary Block Grant		377,342
A-G Access/Success Grant		203,557
A-G Learning Loss Mitigation Grant		75,321
Learning Recovery Emergency Block Grant		1,710,348
Other Restricted State		31,165
Other Restricted Local		12,667
Student Body Fund		274,751
Cafeteria Special Revenue Fund		62,704
Building Fund		3,832,023
Capital Facilities Fund		571,473
Bond Interest and Redemption Fund		2,796,642
Total	\$	<u>10,188,411</u>

Note 12 - Joint Power Agreements

The District participates in seven joint ventures under joint powers agreements (JPAs) as follows:

- Fresno County Self-Insurance Group (FCSIG)
(workers' compensation insurance)
- Kingsburg Community Swimming Pool
(recreational and education facility)
- Northern California Regional Liability Excess Fund (Nor Cal Relief)
(excess liability and excess workers' compensation insurance)
- Organization of Self-Insured Schools (OSS)
(property and liability insurance)
- Schools Excess Liability Fund (SELF)
(excess liability and excess workers' compensation insurance)
- Self-Insured Schools of California III (SISC III)
(health insurance)
- Valley Regional Occupational Program (VROP)
(student R.O.P. classes)

The relationships between the District and the other JPAs are such that none of the other JPAs are component units of the District for financial reporting purposes.

The JPAs provide insurance and services as noted for member organizations.

Each JPA is governed by a board consisting of a representative from each member organization. Such governing board controls the operations of its JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond representation on the governing board.

Each member organization pays premiums and fees commensurate with the level of coverage or services requested, and shares surpluses and deficits proportionate to its participation in each JPA.

Each JPA is independently accountable for its fiscal matters, and maintains its own accounting records.

The District's share of year-end assets, liabilities, or fund equity has not been calculated by the entities.

Condensed financial information for the above JPAs for the year ended June 30, 2023 was not available as of the audit report date. Complete financial statements for the JPAs may be obtained from the JPAs at the addresses indicated below.

FCSIG	Tucker-Alexander Insurance 2133 High Street, Suite E Selma, CA 93662
Kingsburg Community Swimming Pool	City of Kingsburg 1401 Draper Street Kingsburg, CA 93631
Nor Cal Relief	Keenan & Associates 2355 Crenshaw Blvd., Suite 200 Torrance, CA 90501
SELF	Schools Excess Liability Fund 1531 I Street, Suite 300 Sacramento, CA 95814
SISC III	Self-Insured Schools of California Kern County Superintendent of Schools P. O. Box 1847 Bakersfield, CA 93303-1847
VROP	Valley Regional Occupational Program 1305 Q Street Sanger, CA 93657

Note 13 - Subsequent Events

Subsequent events have been evaluated through December 14, 2023, the date these financial statements were available to be issued.

Required Supplementary Information

Kingsburg Joint Union High School District
 General Fund (Combined)
 Budgetary Comparison Schedule
 June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF sources:				
State apportionment or State aid	\$ 7,757,777	\$ 9,896,864	\$ 10,141,682	\$ 244,818
Education protection account funds	2,591,349	1,132,572	1,132,572	-
Local sources -	4,432,257	4,989,380	4,989,380	-
Federal revenue	4,778,270	2,654,812	2,654,812	-
Other State revenue	1,167,552	4,043,659	3,798,841	(244,818)
Other local revenue	878,821	1,099,601	1,099,600	(1)
Total revenues	<u>21,606,026</u>	<u>23,816,888</u>	<u>23,816,887</u>	<u>(1)</u>
Expenditures:				
Current:				
Certificated salaries	7,556,240	8,196,416	8,196,416	-
Classified salaries	2,182,506	2,562,462	2,562,462	-
Employee benefits	4,771,006	4,851,811	4,851,811	-
Books and supplies	1,646,641	1,230,795	1,230,795	-
Services and other	3,359,541	3,116,502	3,116,502	-
Other outgo	547,919	452,512	452,512	-
Capital outlay	1,873,600	361,454	361,454	-
Total expenditures	<u>21,937,453</u>	<u>20,771,952</u>	<u>20,771,952</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(331,427)</u>	<u>3,044,936</u>	<u>3,044,935</u>	<u>(1)</u>
Other Financing Sources (Uses):				
Transfers in	69,000	159,597	159,597	-
Transfers out	<u>(69,000)</u>	<u>(54,000)</u>	<u>(54,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>105,597</u>	<u>105,597</u>	<u>-</u>
Net Change in Fund Balance	(331,427)	3,150,533	3,150,532	(1)
Fund Balance, July 1	<u>3,884,256</u>	<u>3,884,256</u>	<u>3,884,256</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 3,552,829</u>	<u>\$ 7,034,789</u>	<u>\$ 7,034,788</u>	<u>\$ (1)</u>

Kingsburg Joint Union High School District
 Building Fund
 Budgetary Comparison Schedule
 June 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other local revenue	\$ 84,645	\$ 84,645	\$ -
Total revenues	<u>84,645</u>	<u>84,645</u>	<u>-</u>
Expenditures:			
Current:			
Services and other	38,569	38,569	-
Capital outlay	<u>175,134</u>	<u>175,134</u>	<u>-</u>
Total expenditures	<u>213,703</u>	<u>213,703</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(129,058)</u>	<u>(129,058)</u>	<u>-</u>
Other Financing Sources (Uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(129,058)	(129,058)	-
Fund Balance, July 1	3,961,081	3,961,081	-
Fund Balance, June 30	<u>\$ 3,832,023</u>	<u>\$ 3,832,023</u>	<u>\$ -</u>

Kingsburg Joint Union High School District
 Bond Interest and Redemption Fund
 Budgetary Comparison Schedule
 June 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other State revenue	\$ 8,622	\$ 8,622	\$ -
Other local revenue	2,338,467	1,911,692	(426,775)
Total revenues	<u>2,347,089</u>	<u>1,920,314</u>	<u>(426,775)</u>
Expenditures:			
Current:			
Services and other	-	231,002	231,002
Debt service:			
Principal	902,054	12,998,069	12,096,015
Interest and other service charges	1,333,538	1,333,538	-
Total expenditures	<u>2,235,592</u>	<u>14,562,609</u>	<u>12,327,017</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>111,497</u>	<u>(12,642,295)</u>	<u>(12,753,792)</u>
Other Financing Sources (Uses):			
Transfers in	231,342	231,342	-
Transfers out	(231,342)	(231,342)	-
Proceeds from sale of bonds	-	12,753,792	12,753,792
Total other financing sources (uses)	<u>-</u>	<u>12,753,792</u>	<u>12,753,792</u>
Net Change in Fund Balance	111,497	111,497	-
Fund Balance, July 1	2,685,145	2,685,145	-
Fund Balance, June 30	<u>\$ 2,796,642</u>	<u>\$ 2,796,642</u>	<u>\$ -</u>

Kingsburg Joint Union High School District
Schedule of the District's Proportionate Share of the Net Pension Liability
California State Teachers' Retirement System
Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
District's portion of the net pension liability (asset)	0.012%	0.012%	0.012%	0.011%	0.011%	0.015%	0.011%	0.011%	0.011%	0.011%
District's proportionate share of the net pension liability (asset)	8,682,000	5,340,364	11,560,275	9,813,005	9,895,620	10,355,010	9,213,786	7,584,000	6,483,000	
State's proportionate share of the net pension liability (asset) associated with the District	<u>4,347,912</u>	<u>2,687,120</u>	<u>5,959,275</u>	<u>5,789,155</u>	<u>1,587,204</u>	<u>6,149,014</u>	<u>5,175,077</u>	<u>4,011,000</u>	<u>3,915,000</u>	
Total	<u>\$13,029,912</u>	<u>\$8,027,484</u>	<u>\$17,519,550</u>	<u>\$15,602,160</u>	<u>\$11,482,824</u>	<u>\$16,504,024</u>	<u>\$14,388,863</u>	<u>\$11,595,000</u>	<u>\$10,398,000</u>	
District's covered-employee payroll	8,196,416	7,515,169	7,188,670	9,807,762	6,131,225	6,010,509	6,136,569	5,759,000	5,228,000	
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	105.92%	71.06%	160.81%	100.05%	161.40%	172.28%	150.15%	131.69%	124.01%	
Plan fiduciary net position as a percentage of the total pension liability	81.20%	87.46%	71.28%	72.56%	70.99%	69.46%	69.98%	74.02%	74.00%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

Kingsburg Joint Union High School District
 Schedule of the District's Proportionate Share of the Net Pension Liability
 California Public Employees' Retirement System
 Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
District's portion of the net pension liability (asset)	0.011%	0.010%	0.010%	0.010%	0.010%	0.010%	0.010%	0.009%	0.026%	
District's proportionate share of the net pension liability (asset)	\$3,894,000	\$2,037,510	\$3,021,056	\$2,836,319	\$2,750,570	\$2,446,468	\$1,949,446	\$1,276,000	\$872,000	
District's covered-employee payroll	\$2,635,174	\$2,213,741	\$1,760,268	\$1,419,847	\$1,709,832	\$1,375,494	\$1,315,956	\$1,191,000	\$959,000	
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	147.77%	92.04%	171.62%	199.76%	160.87%	177.86%	148.14%	107.14%	90.93%	
Plan fiduciary net position as a percentage of the total pension liability	80.97%	80.82%	69.91%	70.05%	70.85%	71.87%	73.90%	79.40%	83.38%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

Kingsburg Joint Union High School District
 Schedule of District Contributions
 California State Teachers' Retirement System
 Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Contractually required contribution	1,383,989	1,189,133	1,079,294	1,081,383	953,643	831,500	1,023,249	902,304	694,212	
Contributions in relation to the contractually required contribution	<u>(1,383,989)</u>	<u>(1,189,133)</u>	<u>(1,079,294)</u>	<u>(1,081,383)</u>	<u>(953,643)</u>	<u>(831,500)</u>	<u>(1,023,249)</u>	<u>(902,304)</u>	<u>(694,212)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
District's covered-employee payroll	8,196,416	7,515,169	7,188,670	9,807,762	6,131,225	6,010,509	6,136,569	5,759,000	5,228,000	
Contributions as a percentage of covered-employee payroll	16.89%	15.82%	15.01%	11.03%	15.55%	13.83%	16.67%	15.67%	13.28%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

Kingsburg Joint Union High School District
 Schedule of District Contributions
 California Public Employee' Retirement System
 Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Contractually required contribution	397,365	396,953	297,562	283,802	246,144	213,628	182,760	141,135	112,838	
Contributions in relation to the contractually required contribution	<u>(397,365)</u>	<u>(396,953)</u>	<u>(297,562)</u>	<u>(283,802)</u>	<u>(246,144)</u>	<u>(213,628)</u>	<u>(182,760)</u>	<u>(141,135)</u>	<u>(112,838)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
District's covered-employee payroll	2,635,174	2,213,741	1,760,268	1,419,847	1,709,832	1,375,494	1,315,956	1,191,000	959,000	
Contributions as a percentage of covered-employee payroll	15.08%	17.93%	16.90%	19.99%	14.40%	15.53%	13.89%	11.85%	11.77%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

Kingsburg Joint Union High School District
 Schedule of Changes in the District's Total OPEB Liability and Related Ratios
 Single Employer Plan
 Last Ten Fiscal Years*

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
Total OPEB liability:						
Service cost	\$ 126,327	\$ 167,805	\$ 141,990	\$ 121,639	\$ 106,064	\$ 120,088
Interest	103,115	57,800	74,498	84,821	80,565	74,189
Differences between expected and actual experience	-	(398,098)	-	(171,374)	387,724	-
Changes of assumptions or other inputs	(33,202)	(319,853)	116,337	181,708	172,217	-
Benefit payments	(44,163)	(31,281)	(35,655)	(41,959)	(37,772)	(16,183)
Net change in total OPEB liability	152,077	(523,627)	297,170	174,835	708,798	178,094
Total OPEB liability - beginning	2,690,000	3,213,627	2,916,457	2,741,622	2,032,824	1,854,730
Total OPEB liability - ending	<u>\$ 2,842,077</u>	<u>\$ 2,690,000</u>	<u>\$ 3,213,627</u>	<u>\$ 2,916,457</u>	<u>\$ 2,741,622</u>	<u>\$ 2,032,824</u>
Covered-employee payroll	10,831,590	9,728,910	8,948,938	8,467,173	7,841,057	7,746,270
Total OPEB liability as a percentage of covered-employee payroll	26.24%	27.65%	35.91%	34.44%	34.96%	26.24%

Notes to schedule: There were no changes of benefit terms or assumptions in 2023. The following are the discount rates used in each period:

2023	3.86%
2022	3.69%
2021	1.92%
2020	2.45%
2019	2.45%
2018	3.13%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

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Supplementary Information

Kingsburg Joint Union High School District
 Local Education Agency Organization Structure
 June 30, 2023

The District was established in 1905, and is comprised of an area of approximately 32 square miles, located in Fresno, Kings, and Tulare Counties, California. There were no changes in the boundaries of the District during the year ended June 30, 2023. The District is currently operating one high school and one continuation high school.

Governing Board

Name	Office	Term Expiration
Mike Serpa	President	2026
Steve Nagle	Clerk	2026
Rick Jackson	Member	2024
Brent Lunde	Member	2026
Johnie Thomsen	Member	2024

Administration

Don Shoemaker
 Superintendent

Rufino Ucelo Jr.
 Chief Business Official

Kingsburg Joint Union High School District
 Schedule of Average Daily Attendance
 Year Ended June 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Grades 9 and 12:		
Regular ADA	1,150.28	1,140.86
Extended Year Special Education	<u>0.07</u>	<u>0.07</u>
Grades 9 and 12 Totals	<u><u>1,150.35</u></u>	<u><u>1,140.93</u></u>

There were no audit findings which resulted in necessary revisions to attendance.

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

Kingsburg Joint Union High School District
 Schedule of Instructional Time
 Year Ended June 30, 2023

Grade Level	Ed. Code	Ed. Code	2022-23 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
	46207 Minutes Requirement	46207 Adjusted & Reduced				
Grade 9	54,000	N/A	68,972	180	N/A	Complied
Grade 10	54,000	N/A	68,972	180	N/A	Complied
Grade 11	54,000	N/A	68,972	180	N/A	Complied
Grade 12	54,000	N/A	68,972	180	N/A	Complied

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

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

Kingsburg Joint Union High School District
 Schedule of Financial Trends and Analysis
 Year Ended June 30, 2023

General Fund (Combined)	Budget 2024 (see note a)	2023	2022	2021
Revenue and other financial sources	\$23,448,236	\$23,976,484	\$19,161,083	\$18,610,983
Expenditures	25,417,808	20,771,952	18,956,503	17,195,241
Other uses and transfers out	50,000	54,000	75,000	89,835
Total outgo	<u>25,467,808</u>	<u>20,825,952</u>	<u>19,031,503</u>	<u>17,285,076</u>
Change in fund balance (deficit)	<u>(2,019,572)</u>	<u>3,150,532</u>	<u>129,580</u>	<u>1,325,907</u>
Ending fund balance	<u>\$ 5,015,216</u>	<u>\$ 7,034,788</u>	<u>\$ 3,884,256</u>	<u>\$ 3,754,676</u>
Available reserves (see note b)	<u>\$ 4,788,723</u>	<u>\$ 4,159,476</u>	<u>\$ 3,126,002</u>	<u>\$ 3,016,252</u>
Available reserves as a percentage of total outgo	<u>18.8%</u>	<u>20.0%</u>	<u>16.4%</u>	<u>17.5%</u>
Total long-term debt	<u>\$34,223,063</u>	<u>\$35,775,780</u>	<u>\$30,989,327</u>	<u>\$38,421,125</u>
Average daily attendance at P-2	<u>1,157</u>	<u>1,150</u>	<u>1,133</u>	<u>1,129</u>

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

The fund balance of the General Fund (combined) has increased by \$3,280,112 (87.4%) over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$2,019,572 (28.7%). For an organization of this size, the State recommends available reserves of at least 3% of total General Fund expenditures, transfers out and other uses (total outgo).

The District hasn't incurred an operating deficit in any of the past three years, but projects a decrease during the 2023-2024 fiscal year. Total long-term debt has decreased by \$2,645,345 over the past two years.

Average daily attendance has increased by 21 over the past two years. The District anticipates average daily attendance to increase by 7 during fiscal year 2023-2024.

Notes:

- a. The budget for 2024 is included for analytical purposes only and has not been subjected to audit.
- b. Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

Kingsburg Joint Union High School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

There were no audit adjustments for any fund impacting the fund balance.

Kingsburg Joint Union High School District
Schedule of Charter Schools and Other Information
Year Ended June 30, 2023

Charter Schools

No charter schools are chartered by the Kingsburg Joint Union High School District.

Charter Schools

Included in Audit

None

Not applicable

Kingsburg Joint Union High School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal ALN	Pass- Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture - passed through California Department of Education			
Child Nutrition Cluster			
Child Nutrition: School Programs	10.555	13523	\$ 155,608
Total Child Nutrition Cluster			<u>155,608</u>
Total U.S. Department of Agriculture			<u>155,608</u>
U.S. Department of Education - passed through California Department of Education			
Special Education Cluster			
Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	35,235
Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School ISPs	84.027	10169	408
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	154,621
Special Education: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	136
Total Special Education Cluster			<u>190,400</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	347,508
ESEA: ESSA School Improvement (CSI) Funding for LEAs	84.010	15438	207,483
Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Sec. 131	84.048	14894	35,262
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	38,069
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	31,726
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	255,601
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425D	15559	1,130,852
COVID-19: Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	109,811
COVID-19: Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	32,351
COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425D	15620	360
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	275,389
Total U.S. Department of Education			<u>2,654,812</u>
Total Federal Programs			<u>\$ 2,810,420</u>

The accompanying notes are an integral part of this statement.

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity of Kingsburg Joint Union High School District. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

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

Kingsburg Joint Union High School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The District did not participate in any loan or loan guarantee programs as described in Title 2, Code of Federal Regulations, Part 200.502(b) during the year ended June 30, 2023.

Subrecipients

The District did not provide any awards to subrecipients.

Kingsburg Joint Union High School District
 Combining Balance Sheet - All General Funds
 June 30, 2023

	General Fund	Deferred Maintenance Fund	Special Revenue Fund for Other Than Capital Outlay Projects	General Fund (Combined)
Assets:				
Cash in County Treasury	\$ 7,469,447	\$ 100,258	\$ 122,930	\$ 7,692,635
Accounts receivable	877,173	496	810	878,479
Total assets	<u>8,346,620</u>	<u>100,754</u>	<u>123,740</u>	<u>8,571,114</u>
Liabilities and Fund Balance:				
Liabilities:				
Accounts payable	\$ 1,281,214	\$ -	\$ -	\$ 1,281,214
Unearned revenue	255,112	-	-	255,112
Total liabilities	<u>1,536,326</u>	<u>-</u>	<u>-</u>	<u>1,536,326</u>
Fund Balance:				
Restricted fund balances	2,650,818	-	-	2,650,818
Committed fund balances	-	3,234	2,626	5,860
Assigned fund balances	-	97,520	121,114	218,634
Unassigned:				
Reserve for economic uncertainty	623,203	-	-	623,203
Other unassigned	3,536,273	-	-	3,536,273
Total fund balance	<u>6,810,294</u>	<u>100,754</u>	<u>123,740</u>	<u>7,034,788</u>
Total liabilities and fund balances	<u>\$ 8,346,620</u>	<u>\$ 100,754</u>	<u>\$ 123,740</u>	<u>\$ 8,571,114</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All General Funds
Year Ended June 30, 2023

	<u>General Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Special Revenue Fund for Other Than Capital Outlay Projects</u>	<u>General Fund (Combined)</u>
Revenues:				
LCFF sources:				
State apportionment or State aid	\$ 10,141,682	\$ -	\$ -	\$ 10,141,682
Education protection account funds	1,132,572	-	-	1,132,572
Local sources	4,989,380	-	-	4,989,380
Federal revenue	2,654,812	-	-	2,654,812
Other State revenue	3,798,841	-	-	3,798,841
Other local revenue	<u>1,095,211</u>	<u>1,763</u>	<u>2,626</u>	<u>1,099,600</u>
Total revenues	<u>23,812,498</u>	<u>1,763</u>	<u>2,626</u>	<u>23,816,887</u>
Expenditures:				
Current:				
Instruction	11,987,282	-	-	11,987,282
Instruction-related services	1,841,198	-	-	1,841,198
Pupil services	2,290,999	-	-	2,290,999
Ancillary services	508,296	-	-	508,296
Community services	92,672	-	-	92,672
General administration	1,404,359	-	-	1,404,359
Plant services	1,780,651	52,529	-	1,833,180
Other outgo	452,512	-	-	452,512
Capital outlay	<u>361,454</u>	<u>-</u>	<u>-</u>	<u>361,454</u>
Total expenditures	<u>20,719,423</u>	<u>52,529</u>	<u>-</u>	<u>20,771,952</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>3,093,075</u>	<u>(50,766)</u>	<u>2,626</u>	<u>3,044,935</u>
Other Financing Sources (Uses):				
Transfers in	105,597	54,000	-	159,597
Transfers out	<u>(54,000)</u>	<u>-</u>	<u>-</u>	<u>(54,000)</u>
Total other financing sources (uses)	<u>51,597</u>	<u>54,000</u>	<u>-</u>	<u>105,597</u>
Net Change in Fund Balance	3,144,672	3,234	2,626	3,150,532
Fund Balance, July 1	<u>3,665,622</u>	<u>97,520</u>	<u>121,114</u>	<u>3,884,256</u>
Fund Balance, June 30	<u>\$ 6,810,294</u>	<u>\$ 100,754</u>	<u>\$ 123,740</u>	<u>\$ 7,034,788</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
 Combining Balance Sheet - Nonmajor Funds
 June 30, 2023

	Total Nonmajor Special Revenue Funds	Capital Project Fund - Capital Facilities Fund	Total Nonmajor Governmental Funds
Assets:			
Cash in County Treasury	\$ 12,975	\$ 635,452	\$ 648,427
Cash on hand and in banks	274,751	-	274,751
Accounts receivable	64,001	4,446	68,447
Total assets	<u>351,727</u>	<u>639,898</u>	<u>991,625</u>
Liabilities and Fund Balance:			
Liabilities:			
Accounts payable	\$ 14,272	\$ 68,425	\$ 82,697
Total liabilities	<u>14,272</u>	<u>68,425</u>	<u>82,697</u>
Fund Balance:			
Restricted fund balances	337,455	571,473	908,928
Total fund balance	<u>337,455</u>	<u>571,473</u>	<u>908,928</u>
Total liabilities and fund balances	<u>\$ 351,727</u>	<u>\$ 639,898</u>	<u>\$ 991,625</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Funds
 Year Ended June 30, 2023

	Total Nonmajor Special Revenue Funds	Capital Project Fund - Capital Facilities Fund	Total Nonmajor Governmental Funds
Revenues:			
Federal revenue	\$ 155,608	\$ -	\$ 155,608
Other State revenue	114,547	-	114,547
Other local revenue	<u>646,323</u>	<u>120,063</u>	<u>766,386</u>
Total revenues	<u>916,478</u>	<u>120,063</u>	<u>1,036,541</u>
Expenditures:			
Current:			
Pupil services	219,729	-	219,729
Ancillary services	587,386	-	587,386
Plant services	-	179,120	179,120
Capital outlay	-	<u>334,063</u>	<u>334,063</u>
Total expenditures	<u>807,115</u>	<u>513,183</u>	<u>1,320,298</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>109,363</u>	<u>(393,120)</u>	<u>(283,757)</u>
Other Financing Sources (Uses):			
Transfers out	<u>(105,597)</u>	-	<u>(105,597)</u>
Total other financing sources (uses)	<u>(105,597)</u>	-	<u>(105,597)</u>
Net Change in Fund Balance	3,766	(393,120)	(389,354)
Fund Balance, July 1	<u>333,689</u>	<u>964,593</u>	<u>1,298,282</u>
Fund Balance, June 30	<u>\$ 337,455</u>	<u>\$ 571,473</u>	<u>\$ 908,928</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
 Combining Balance Sheet - Nonmajor Special Revenue Funds
 June 30, 2023

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Assets:			
Cash in County Treasury	\$ -	\$ 12,975	\$ 12,975
Cash on hand and in banks	274,751	-	274,751
Accounts receivable	-	64,001	64,001
Total assets	<u>274,751</u>	<u>76,976</u>	<u>351,727</u>
Liabilities and Fund Balance:			
Liabilities:			
Accounts payable	\$ -	\$ 14,272	\$ 14,272
Total liabilities	<u>-</u>	<u>14,272</u>	<u>14,272</u>
Fund Balance:			
Restricted fund balances	274,751	62,704	337,455
Total fund balance	<u>274,751</u>	<u>62,704</u>	<u>337,455</u>
Total liabilities and fund balances	<u>\$ 274,751</u>	<u>\$ 76,976</u>	<u>\$ 351,727</u>

The accompanying notes are an integral part of this statement.

Kingsburg Joint Union High School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special
Revenue Funds
Year Ended June 30, 2023

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Federal revenue	\$ -	\$ 155,608	\$ 155,608
Other State revenue	-	114,547	114,547
Other local revenue	614,783	31,540	646,323
Total revenues	<u>614,783</u>	<u>301,695</u>	<u>916,478</u>
Expenditures:			
Current:			
Pupil services	-	219,729	219,729
Ancillary services	587,386	-	587,386
Total expenditures	<u>587,386</u>	<u>219,729</u>	<u>807,115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>27,397</u>	<u>81,966</u>	<u>109,363</u>
Other Financing Sources (Uses):			
Transfers out	-	(105,597)	(105,597)
Total other financing sources (uses)	<u>-</u>	<u>(105,597)</u>	<u>(105,597)</u>
Net Change in Fund Balance	27,397	(23,631)	3,766
Fund Balance, July 1	247,354	86,335	333,689
Fund Balance, June 30	<u>\$ 274,751</u>	<u>\$ 62,704</u>	<u>\$ 337,455</u>

The accompanying notes are an integral part of this statement.

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Other Auditor's Reports

Independent Auditor's Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance With Government Auditing Standards

To the Board of Trustees
Kingsburg Joint Union High School District
Kingsburg, California 93631

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kingsburg Joint Union High School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Kingsburg Joint Union High School District's basic financial statements, and have issued our report thereon dated December 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Kingsburg Joint Union High School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kingsburg Joint Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Kingsburg Joint Union High School District's internal control. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

Linger, Peterson & Shrum

Linger, Peterson & Shrum
Fresno, California
December 14, 2023

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

To the Board of Trustees
Kingsburg Joint Union High School District
Kingsburg, California 93631

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Kingsburg Joint Union High School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Kingsburg Joint Union High School District's major federal programs for the year ended June 30, 2023. Kingsburg Joint Union High School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Kingsburg Joint Union High School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

Purpose of This Report

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

Respectfully submitted,

Linger, Peterson & Shrum

Linger, Peterson & Shrum
Fresno, California
December 14, 2023

Independent Auditor's Report on State Compliance

To the Board of Trustees
Kingsburg Joint Union High School District
Kingsburg, California 93631

Report on Compliance

Opinion

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

In our opinion, Kingsburg Joint Union High School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

Local Education Agencies Other Than Charter Schools:

Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Not applicable
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss and Mitigation	Yes

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

California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Not applicable

Charter Schools:

Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

The term "Not applicable" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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

Report on Internal Control over Compliance

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

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

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

Purpose of This Report

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

Respectfully submitted,

Linger, Peterson & Shrum

Linger, Peterson & Shrum
Fresno, California
December 14, 2023

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
One or more material weaknesses identified?	No
One or more significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
One or more material weaknesses identified?	No
One or more significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, para. 200.516(a)?	No

Identification of major programs:

Name of federal program or cluster	Assistance Listing Number (ALN)
COVID-19: ESF Programs	84.425C, 84.425D, 84.425U

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting?	No
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Type of auditor's report issued on compliance for state programs:	Unmodified
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Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of "Government Auditing Standards."

There were no financial statement findings or questioned costs.

Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by the Uniform Guidance (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no federal award findings or questioned costs.

State Award Findings and Questioned Costs

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

There were no state award findings or questioned costs.

Kingsburg Joint Union High School District
Summary Schedule of Prior Audit Findings
June 30, 2023

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
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There were no prior year findings or questioned costs.

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A–G Completion Improvement Grant Program Mid Grant Report Due December 31, 2023

Grantee Name: Kingsburg Joint Union High School

District Name: Kingsburg Joint Union High School

High School Name: Kingsburg High School, Kingsburg Independent High School, Oasis High School

A–G Access Grants and A–G Success Grants

Total allocation dollar amount: \$203,556,75

Services and Activities <small>*Briefly describe each service/activity outlined in your plan that directly supports pupil access to, and successful completion of, the A-G course requirements</small>	Expenditures to Date <small>* Input dollar and percentage spent to date on each service/activity</small>	Measure of Improvement <small>*Briefly describe how improvement is being measured</small>	Outcomes to Date <small>*Briefly describe the outcome(s) of this service/activity to date</small>	Final Outcomes (August 2026) <small>*This section will be filled out in 2026 *If a service/activity ended prior to 2026, please indicate the year the service/activity ended</small>
Professional development for teachers, administrators and counselors through Reading Apprenticeship, AP Summer Institutes, AVID, and other college and data related workshops.	\$309/.15%	* Growth in percentage of students who are met or above on CAASPP ELA and Math * Growth in the percentage of students passing AP tests	* Student rate of meeting or exceeding CAASPP ELA increased by 3% and CAASPP Math increased by 3%. *Student rate for passing AP tests increased by 6.3%	

Provide online tutoring and test preparation for students.	\$20,500/10.07%	<ul style="list-style-type: none"> * Growth in the percentage of students who participated in 24/7 online tutoring * Growth in the percentage of students who participated in 1:1 online tutoring 	<ul style="list-style-type: none"> * Baseline data: 65 total students * Baseline Data: 12 students 	
Parent and student education nights, trips to colleges, bringing in representatives from colleges	\$665/.33%	<ul style="list-style-type: none"> * Growth in the number of parents attending parent/student education nights * Growth in the number of trips to colleges * Growth in the number of representatives from colleges 	<ul style="list-style-type: none"> * Baseline Data: 375 parents * Baseline Data: 401 students and 15 trips * Baseline Data: 43 representatives 	
Data analysis programs, professional development, and online resources like National Clearinghouse	\$2380/1.17%	<ul style="list-style-type: none"> * Growth in percentage of students who are met or above on CAASPP ELA and Math * Growth in the percentage of students passing AP tests 	<ul style="list-style-type: none"> * Student rate of meeting or exceeding CAASPP ELA increased by 3% and CAASPP Math increased by 3%. * Student rate for passing AP tests increased by 6.3% 	

A–G Learning Loss Mitigation Grants

Total allocation dollar amount: \$75,321.00

Services and Activities *Briefly describe each service/activity outlined in your plan that directly supports pupil access to, and successful completion of, the A-G course requirements	Expenditures to Date * Input dollar and percentage spent to date on each service/activity	Measure of Improvement *Briefly describe how improvement is being measured	Outcomes to Date *Briefly describe the outcome(s) of this service/activity to date	Final Outcomes (August 2026) *This section will be filled out in 2026 *If a service/activity ended prior to 2026, please indicate the year the service/activity ended
Expand services for students who need additional opportunities to recover credits for A-G course	\$0.00/0%	Growth in percentage of students who met A-G requirements.	Student rate of meeting A-G declined by 1.8%	

CSBA POLICY GUIDE SHEET
December 2023

Board Policy 0460 - Local Control and Accountability Plan

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Policy also updated to add headers for clarity, align the structure of the policy with the LCAP process, and clarify references to the annual update and budget overview for parents/guardians.

Administrative Regulation 0460 - Local Control and Accountability Plan

Regulation updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Regulation also updated to add "Timeline" section to provide greater specificity regarding required LCAP dates and recommended dates based on best practice, and reflect **NEW LAW (SB 609, 2023)** which requires districts to post the LCAP on the performance overview portion of the California School Dashboard.

Board Policy 0500 - Accountability

Policy updated to reflect that the U.S. Department of Education declined the California Department of Education's (CDE) waiver request that would have allowed for the continued use of modified methods for calculating the Academic and Graduation Rate Indicators, resulting in the California School Dashboard no longer including any modified methods applied to state indicators and all Dashboard Alternative School Status schools being treated the same as all other schools on the Dashboard. Policy also updated to reflect **NEW LAW (SB 114, 2023)** which (1) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

Board Policy 0520 - Intervention in Underperforming Schools

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) expands technical assistance based on a numerically significant student subgroup not making sufficient progress towards its local control and accountability plan (LCAP) to include identifying student subgroups that are low performing or experiencing significant disparities from other students or subgroups as identified on the California School Dashboard, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements which includes identifying areas of strengths and weaknesses in the identified goals, actions, and services addressed in the LCAP, and reviewing the district's data management policies and collection and submission processes to ensure the submission of accurate data according to the processes and timelines established by the California Department of Education, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

Administrative Regulation 1220 - Citizen Advisory Committees

Regulation updated to reflect **NEW LAW (SB 1057, 2022)** which exempts special education advisory committees from Brown Act requirements pertaining to open meetings, and instead requires these committees to comply with "mini" Brown Act requirements. Regulation also updated to more closely align with law and to clarify language.

Board Policy 1431 - Waivers

Policy updated to reference **NEW LAW (SB 114, 2023)** which prohibits a waiver request for transitional kindergarten and kindergarten requirements provided for in specified Education Code sections. Policy also updated to provide that advertisement of the notice for the public hearing which is required prior to the Governing Board submitting a waiver request to the State Board of Education includes publishing it on the district's website.

Board Policy 3400 - Management of District Assets/Accounts

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and existing conflict of interest provisions by providing that Governing Board members and district employees involved in the making of contracts on behalf of the district comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest. Policy also updated to direct the Superintendent to submit reports of the district's financial status to the Board, in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, and develop additional internal controls to strengthen fraud prevention.

Administrative Regulation 3400 - Management of District Assets/Accounts

Regulation updated to reference Governmental Accounting Standards Board's (GASB) Statement #87 regarding lease accounting and GASB Statement #96 regarding subscription-based information technology agreements. Regulation also updated to clarify that the district should utilize the California Department of Education's standardized account code structure software to develop financial reports, and that the district's accounting system should comply with generally accepted accounting principles prescribed by GASB and meet other state and federal reporting guidelines. Additionally, regulation updated to expand the list of actions that constitute fraud, financial improprieties or irregularities; separate out district and county office of education investigations; clarify that the district cooperate with the County Superintendent of Schools, Fiscal Crisis and Management Assistance Team, law enforcement, or other governmental entities that conduct a fraud investigation; and, consult legal when discussing or disclosing the result of any fraud investigation.

Board Policy 5116.2 - Involuntary Student Transfers

Policy updated to clarify that the policy only addresses involuntary transfers to other schools within the district, add that the determination of where to transfer a student who is the subject of involuntary transfer include a review of the programs to which the student may be involuntarily transferred, provide that the Superintendent or designee ensure that involuntary transfers are made in a nondiscriminatory manner, and reflect **NEW CALIFORNIA DEPARTMENT OF EDUCATION GUIDANCE** regarding legal requirements and recommended best practices governing voluntary and involuntary students transfers. Policy also updated to clarify requirements for an involuntary transfer of a student who has been convicted of a violent felony or a misdemeanor associated with possession of a firearm, an involuntary transfer to a continuation education program or class within the district, or an involuntary transfer to a community day school within the district. Additionally, policy updated to include information regarding notice and disclosure requirements.

Board Policy 5131.2 - Bullying

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and Superintendent in enacting policies and procedures that govern the district. Policy also updated to reference **NEW U.S. DEPARTMENT OF EDUCATION GUIDANCE** addressing discrimination, and reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying," which encourages district families to model respectful behavior, contribute to a safe and supportive learning environment, and monitor potential causes of bullying.

Administrative Regulation 5131.2 - Bullying

Regulation updated to expand the definition of "cyberbullying" to reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying." Regulation also updated to add additional measures to prevent bullying as provided in **NEW U.S. SURGEON GENERAL GUIDANCE** by developing a strategic plan for school connectedness and social skills with benchmark tracking, implementing socially based educational techniques, creating a supportive school environment that fosters belonging, and building social connection into health education courses. Additionally, regulation updated to include digital and media literacy skills in student instruction, as provided in **NEW U.S. SURGEON GENERAL GUIDANCE**, expand the responsibilities of staff as role models for students, and reflect **NEW LAW (AB 2879, 2022)** which requires a social media platform to establish a mechanism that allows any individual, regardless of whether that individual has a profile on the internet-based service, to report cyberbullying. Regulation additionally updated to reflect **NEW LAW (AB 1165, 2023)** which encourages the district to have a student who has been suspended, or for whom other means of correction have been implemented for an incident of racist bullying, harassment, or intimidation, and the victim, to engage in a restorative justice practice suitable to address the needs of both of the students, engage the perpetrator in a culturally sensitive program, and to regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues.

Administrative Regulation 5141.21 - Administering Medication and Monitoring Health Conditions

Regulation updated to reference **NEW LAW (AB 1722, 2023)** which authorizes districts to hire a licensed vocational nurse following Governing Board approval that a diligent search was conducted for a suitable credentialed nurse, include definitions that pertain to new legislation, and reflect **NEW LAW (AB 1651, 2023)** which (1) includes holders of an Activity Supervisor Clearance Certificate as those for whom districts are required to provide epinephrine auto-injectors if they have volunteered to administer them in an emergency and have received training, and (2) requires schools that provide epinephrine auto-injectors to store them in an accessible location and include that location in annual notices to staff. Regulation also updated to reflect **NEW LAW (AB 1283, 2023)** which authorizes districts to provide emergency stock albuterol inhalers to school nurses or trained personnel who have volunteered, who may use the inhaler to provide emergency medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress, **NEW LAW (SB 114, 2023)** which appropriates funding to county offices of education for the purpose of purchasing and maintaining a sufficient stock of opioid antagonists for districts, **NEW LAW (AB 1166, 2023)** which provides that employees and volunteers who render emergency treatment at the scene of an opioid overdose or suspected opioid overdose by administering an opioid antagonist will not be liable for civil damages resulting from an act or omission, unless such act constitutes gross negligence or willful or wanton misconduct, and **NEW LAW (AB 1810, 2022)** which authorizes a school nurse or a volunteer designated and trained to administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed such medication from a health care provider and is suffering from a seizure.

Board Policy 6142.8 - Comprehensive Health Education

Policy updated to reflect **NEW U.S. SURGEON GENERAL GUIDANCE** related to (1) the importance of social connection in individual and societal health and well-being, and (2) the impact of social media on children and adolescents. Policy also updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction.

Administrative Regulation 6142.8 - Comprehensive Health Education

Regulation updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction, and to clarify that the "opt-out" right to excuse a student only applies to comprehensive sexual health education, HIV prevention education, and related assessments, and does not apply to instruction, materials, presentations, and programming that discuss specified topics including gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and do not discuss human reproductive organs and their functions.

Board Policy 6146.1 - High School Graduation Requirements

Policy updated to reflect **NEW LAW (AB 714, 2023)** which changes "students participating in a newcomer program" to "newcomer students" for purposes of exemptions from district-adopted graduation requirements, and **NEW LAW (SB 114, 2023)** and **NEW LAW (SB 141, 2023)** which (1) specifies that the exemption for a student with a disability from all coursework and other requirements adopted by the Board that are in addition to statewide course requirements applies to a student with a disability who entered 9th grade in the 2022-23 school year, (2) revises the eligibility criteria for the exemption, and (3) provides that participation in graduation activities by a student with a disability who is exempted from district-adopted graduation requirements that are in addition to the statewide course requirements may not be construed as a termination of the district's responsibility to provide a free appropriate public education unless the student's individualized education program team has determined that the student has completed the high school experience. Policy also updated to add to the list of permissible retroactive diplomas a former member of the military who is a resident of California and received an honorable discharge, or, a current member of the military who is a resident of California and was a resident of California when entered the military.

Board Policy 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities

Policy updated to reflect **NEW LAW (SB 114, 2023)** and **NEW LAW (SB 141, 2023)** which (1) specifies that the exemption for a student with a disability from all coursework and other requirements adopted by the Board that are in addition to statewide course requirements applies to a student with a disability who entered 9th grade in the 2022-23 school year, (2) revises the eligibility criteria for the exemption, and (3) provides that participation in graduation activities by a student with a disability who is exempted from district-adopted graduation requirements that are in addition to the statewide course requirements may not be construed as a termination of the district's responsibility to provide a free appropriate public education unless the student's individualized education program team has determined that the student has completed the high school experience..

Administrative Regulation 6173.3 - Education for Juvenile Court School Students

Regulation updated to reflect NEW LAW (SB 532, 2022) which provides, when a juvenile court school student transfers into a district school, for additional requirements regarding the transfer of coursework and credits, exemptions from district-established graduation requirements, and for the option to remain in school to complete district-established or statewide course requirements.

Board Bylaw 9321 - Closed Session

Bylaw updated to reflect appellate court ruling in *Fowler v. City of Lafayette*, which clarified that when an item is agendaized in closed session based on a threat of litigation made by a person outside of an open meeting and a district official or employee receiving knowledge of the threat made a record of the statement before the meeting, that statement is required to be made available to the public. Bylaw also updated to reference accompanying Exhibit (1) for specific agenda descriptions for closed session items and accompanying Exhibit (2) for descriptions to report out of specified closed session items. Additionally, Bylaw updated for clarity, precision, and consistency.

Exhibit(1) 9321 - Closed Session

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.

Exhibit(2) 9321 - Closed Session

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.

BANK RECONCILIATION REPORT

As of Statement Ending Date: 12/29/2023

Bank Code: A - Cash-Checking-WestAmerica Bank GL Account: 100-00-00 Cash-Checking-WestAmerica Bank

Opening Bank Statement Balance:	366,172.98
Cleared Deposits:	42,666.37
Cleared Checks and Charges:	41,625.57
Cleared Adjustments:	(7,691.97)
	<hr/>
Calculated Bank Balance:	359,521.81
Less: Outstanding Checks:	40,428.25
Plus: Deposits In Transit:	0.00
Plus: Uncleared Adjustments:	0.00
	<hr/>
Calculated Book Balance:	319,093.56
Actual Book Balance:	319,093.56
	<hr/>
	VARIANCE: 0.00
	<hr/>

Ending Bank Statement Balance:	359,521.81
Calculated Bank Balance:	<u>359,521.81</u>
Out of Balance Amount:	<u>0.00</u>

Prepared by: Karen Osborne Date: 01.11.2024

Reviewed by: [Signature] Date: 1/11/2024

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2023 through 12/31/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
100-00-00 Cash-Checking-WestAmerica Bank	361,315.56	34,974.40	77,196.40		319,093.56
105-00-00 CD-WestAmerica Bank	10,011.75				10,011.75
110-00-00 CD-WestAmerica Bank	18,302.41				18,302.41
115-00-00 CD-WestAmerica Bank	10,000.00				10,000.00
120-00-00 Petty Cash	100.00				100.00
910-00-00 Web Store Clearing Bank	29.00				29.00
Total Cash Accounts	399,758.72	34,974.40	77,196.40	0.00	357,536.72
Other Accounts					
004-40-00 SKILLS USA	330.36				330.36
005-40-00 INTRO TO TEACHING	6,718.07		250.18		6,467.89
006-40-00 BARISTA PROJECT	658.70				658.70
007-40-00 CNA CLASS	168.02				168.02
008-40-00 ACADEMIC DECATHLON	216.00	30.00			246.00
009-40-00 CLASS 2009	0.00				0.00
010-00-00 CLASS 2010	0.00				0.00
011-40-00 ART OPPORTUNITIES	21.54				21.54
012-40-00 CLASS 2012	0.00				0.00
013-40-00 CLASS 2023	0.00				0.00
014-00-00 CLASS 2014	0.00				0.00
015-00-00 Class 2015	0.00				0.00
015-40-00 CLASS 2015	0.00				0.00
016-00-00 CLASS 2016	0.00				0.00
017-00-00 CLASS 2017	0.00				0.00
018-00-00 CLASS 2018	0.00				0.00
019-00-00 CLASS 2019	0.00				0.00
020-40-00 Class 2020	0.00				0.00
021-00-00 Class 2021	6,337.43	16,928.80	4,000.00	Graduate Bus	19,266.23
021-40-00 Class 2021	0.00				0.00
101-00-00 DUE TO STUDENT BODY	0.00				0.00
102-30-00 FELLOWSHIP OF CHRISTIAN ATHLET	101.68				101.68
103-40-00 CHESS CLUB	78.64				78.64
104-40-00 LIFE SKILLS	719.86				719.86
105-30-00 Catholics in Action	708.55				708.55
106-10-10 GOLF~BOYS	1,748.33		636.00		1,112.33
106-10-20 GOLF~GIRLS	2,064.93				2,064.93
107-00-00 BAND	500.00				500.00
107-01-00 CHOIR	0.00				0.00
107-02-00 COLOR GUARD	0.00				0.00
108-00-00 PRE-MED SCHOLARSHIP	0.00				0.00
108-30-00 PRE-MED CLUB	300.00				300.00
109-30-00 A RANDOM KINDNESS	0.00				0.00
109-30-01 FBLA-PRINTING ACCOUNT	0.00				0.00
111-00-00 STUDENT BODY GENERAL	12,221.74	10,512.03	8,372.87		14,360.90
111-01-00 SCHOLARSHIP ACCOUNT	21,810.70			Stadium Sound System	21,810.70
111-02-00 SPECIAL PROJECTS	1,280.92				1,280.92
112-30-00 VIRTUAL ENTERPRISE	0.00				0.00
113-40-00 LIBRARY OPPORTUNITIES	219.30				219.30
114-30-00 BEYOND BELIEF	0.00				0.00
116-00-00 RIBBONS OF HOPE	1,424.99				1,424.99
117-00-00 PEPSI FUND	0.00				0.00
118-00-00 ENGLISH OPPORTUNITIES	0.00				0.00
119-00-00 PRE-LAW CLUB	0.00				0.00
121-10-00 BASKETBALL-GIRLS	1,545.00				1,545.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2023 through 12/31/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
122-10-10 TENNIS~BOYS	1,960.27				1,960.27
122-10-20 TENNIS~GIRLS	790.52		172.23		618.29
123-10-10 SOCCER~BOYS	1,983.81		1,983.81 -Supplies		0.00
123-10-20 SOCCER~GIRLS	905.40	900.00			1,805.40
124-10-00 WEIGHTLIFTING	0.00				0.00
125-10-10 FOOTBALL	4,833.35				4,833.35
126-10-00 BASKETBALL-BOYS	(90.00)				(90.00)
127-10-10 BASEBALL	3,548.66	500.00	2,300.00 -Tournaments		1,748.66
128-10-20 SOFTBALL	8,243.99		1,275.00 -Tournaments		6,968.99
129-10-00 CROSS COUNTRY	7,476.72		2,139.44 -Awards Supplies		5,337.28
130-40-00 AVID	4,344.93		108.15		4,236.78
130-40-09 AVID 9	0.00				0.00
130-40-10 AVID 10	0.00				0.00
130-40-11 AVID 11	0.00				0.00
130-40-12 AVID 12	0.00				0.00
131-40-00 YEARBOOK	60,332.20	770.63	3,181.35 Yearbook Photography		57,921.48
132-40-00 VIKING VOICE	0.00				0.00
133-30-00 IOTA LAMBDA CHI	1,526.73		88.28		1,438.45
134-30-00 MU ALPHA THETA	373.92		100.00		273.92
135-00-02 SCI OPPORT-GRANT #2	0.00				0.00
135-40-00 SCIENCE OPPORTUNITIES	972.91				972.91
135-40-01 SCI OPPORT-GRANT #1	0.00				0.00
136-30-00 KEY CLUB	1,291.57		185.04		1,106.53
136-30-01 KEY CLUB-LT GOV FUND	0.00				0.00
137-30-00 CSF	553.14				553.14
138-10-20 VOLLEYBALL	1,330.58				1,330.58
139-00-00 AP OPPORTUNITIES	253.08				253.08
140-30-00 ART CLUB	504.44				504.44
141-00-00 HISTORY OPPORTUNITIES	0.00				0.00
142-00-00 GREEN CLUB	721.31				721.31
145-00-00 FFA	16,948.43	96.00	1,174.76 See's Candy Fundraiser		15,869.67
145-01-00 FFA-ORNAMENTAL HORTICULTURE	2,093.84				2,093.84
145-02-00 FFA DONATION ACCOUNT	20,781.41				20,781.41
145-03-00 FFA-LIVESTOCK ACCOUNT	1,169.52	1,341.50	758.74		1,752.28
145-04-00 FFA-FLORAL DESIGN	12,922.86	770.00	2,802.62 -Flowers		10,890.24
148-10-10 WRESTLING	3,436.39		872.42 -Reservators		2,563.97
149-10-00 WATER POLO-BOYS	143.14				143.14
150-10-00 ATHLETICS	113,135.29	3,525.86	31,741.82		84,919.33
150-10-02 ATHLETICS-GATORADE ACCOUNT	367.16		-Scoreboard Equip.		367.16
151-30-00 MULTI-CULTURAL CLUB	1,790.15		-Championship Patches		1,790.15
152-40-00 PEP SQUAD	509.30		-Officials		509.30
153-40-00 GYM CLOTHES	3,065.73		-Sound System equipment		3,065.73
158-30-00 WATER POLO-GIRLS	84.52		84.52		0.00
159-10-00 SWIMMING/DIVING	9,298.09				9,298.09
160-40-00 MATH PROJECT	0.00				0.00
165-00-00 KAEC	53.62				53.62
165-01-00 KAEC OPPORTUNITIES	0.00				0.00
168-30-00 DRAMA CLUB	23,233.92		500.26 Set Supplies		22,733.66
170-40-00 SHAKESPEAREAN STUDY TOUR	0.00				0.00
173-30-00 SCIENCE CLUB	0.00				0.00
175-30-00 TEACHERS OF TOMORROW	0.00				0.00
176-10-00 TRACK	16,930.18				16,930.18
405-00-00 DISTRICT	14,468.91	168.00	14,468.91 BUS reimbursements		168.00
900-00-00 Web Store Clearing for Remitt	(373.31)	(568.42)			(941.73)
920-00-00 Web Store Fees	(1,332.72)				(1,332.72)

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2023 through 12/31/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Total Other Accounts	399,758.72	34,974.40	77,196.40	0.00	357,536.72

Curriculum Council 10/23/23

Members in attendance

B. Deaver
D. Albers
A. Ferguson
R. Phelan
H. Apgar

Paige Bennett, student

New Course Proposal

Ken Harvey presented a proposal for a new course, AP Precalculus.

- This would be a 4th year math class (for the most part) that could appeal more to the non-honors students; those who would like to continue in math but don't necessarily want to take Calculus.
- It would fill in some of the gaps in our current integrated math curriculum

Discussion

The course was discussed and some questions were raised such as how would it fit with our existing curriculum?

How would it be perceived by students? Would they be intimidated by the "AP" label?

Would the course take away from enrollment in other classes?

How are colleges reacting to this new course?

Another concern voiced was that the course is very new. In fact, the 2023-24 school year is the first year this course has been offered anywhere and there are very few schools who are doing it at this time.

Curriculum Council 11/8/23

Members in attendance

B. Deaver

D. Albers

A. Ferguson

R. Phelan

H. Apgar

Paige Bennett, student

Elijah Vasquez, student

Our only order of business was the continued discussion and decision concerning the AP Precalculus proposal from Mr. Harvey at our 10/23 meeting.

In the end it was decided that the course was approved but, because of the newness of the course and subsequent issues pertaining to that newness, it would not be offered at KHS next school year. Instead, these issues will continue to be monitored so that this course may be offered when they are sufficiently resolved.

Quarterly Report on Williams Uniform Complaints [Education Code § 35186]

COPY

District: Kingsburg Joint Union High School District

Person completing this form: Shari Jensen

Title: Administrative Assistant to Superintendent

Quarterly Report Submission Date - *check one*

- 1st Quarter July 1 - September 30 (Due October 2023)
- 2nd Quarter October 1 – December 31 (Due January 2024)
- 3rd Quarter January 1 – March 31 (Due April 2024)
- 4th Quarter April 1 – June 30 (Due July 2024)

Date for information to be reported publicly at governing board meeting: 01-22-2024

Please check the box that applies:

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

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

Mr. Don Shoemaker
Print Name of District Superintendent

Signature of District Superintendent

01/22/2024
Date

ISSUE:

Presented to the Board is Suzanne Okamura as a volunteer Assistant JV Swim Coach for the Kingsburg Joint Union High School District for the 2023-2024 school year.

ACTION:

Approve or deny Suzanne Okamura as a volunteer Assistant JV Swim Coach for the 2023-2024 school year.

RECOMMENDATION:

Recommend approval.

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____

Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____

ISSUE: Presented to the Board is Robert Molina as a volunteer chaperone for the KHS Marching Band for the 2023-2024 school year.

ACTION: Approve or deny Robert Molina as a volunteer chaperone for the KHS Marching Band for the 2023-2024 school year.

RECOMMENDATION: Recommend approval.

FOR BOARD ACTION:

Motion _____ Second _____ Vote _____
Thomsen: _____ Lunde: _____ Jackson: _____ Nagle: _____ Serpa: _____