

**AGENDA**  
**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**BOARD OF TRUSTEES**  
Board Room      1900 18th Avenue      4:00 p.m.  
Kingsburg, CA 93631  
January 17, 2023

1. CALL TO ORDER \_\_\_\_\_

2. SALUTE TO THE FLAG

3. ROLL CALL AND ESTABLISHMENT OF A QUORUM

Member's Present      \_\_\_\_\_      \_\_\_\_\_  
   \_\_\_\_\_      \_\_\_\_\_  
   \_\_\_\_\_      \_\_\_\_\_

Members Absent      \_\_\_\_\_      \_\_\_\_\_

4. OTHERS PRESENT      \_\_\_\_\_      \_\_\_\_\_

5. APPROVAL OF AGENDA

Motion \_\_\_\_\_      Second \_\_\_\_\_      Vote \_\_\_\_\_

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](mailto: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 13, 2023

**8. REPORTS**

- 8.1 Foreign Language Department Presentation
- 8.2 Student Representative Report
- 8.3 Superintendent Report
- 8.4 Principal Report
- 8.5 Director Alternative Education Center Report

**9. ACTION**

- 9.1 Accounts Payable for December 2022 ..... 1
- 9.2 Interdistrict Permit Requests –2023-2024 ..... 16
- 9.3 Grad Nite 2022-2023 – Subsidize Student Costs ..... 22
- 9.4 KJUHSD Time Accounting Guidelines – Additional Updates ..... 24
- 9.5 Lightworks Unlimited LLC dba Backstage Theatrical Quote/Agreement – Wireless Headsets ... 37
- 9.6 Resignation RSP Classroom Aide – Norma Escamilla ..... 39
- 9.7 Resignation RSP Classroom Aide – Alma Rios ..... 41
- 9.8 Overnight Trip Request Wrestling Team Valley Championship, Bakersfield, CA ..... 43
- 9.9 Overnight Trip Request Wrestling Team Kern Valley High School, Bakersfield, CA ..... 45
- 9.10 Overnight Trip Request Wrestling Team Morro Bay High School, Morro Bay, CA ..... 47
- 9.11 Mark Wilson Construction Fee Proposal Project Management Services ..... 49
- 9.12 KJUHSD 2021-2022 Audit Report ..... 52

**10. DISCUSSION**

- 10.1 LCAP – Executive Director of Student Services, Cindy Schreiner
- 10.2 California School Dashboard – Executive Director of Student Services, Cindy Schreiner
- 10.3 First Reading Mandated Board Policy Dec 2021, Sept 2022, Dec 2022 Policy Packets ..... 151

**11. WRITTEN INFORMATION**

- 11.1 Student Body Fund Report for December 2022 ..... 164
- 11.2 Suspension Report for December 2022 ..... 168
- 11.3 Curriculum Council Minutes November 2022 ..... 169

**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 Agriculture Department Volunteer – Shannon Turmon ..... 170
- 12.2 KHS Coaches: Swim Team ..... 173

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 \_\_\_\_\_

Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ 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 18<sup>th</sup> Avenue, Kingsburg, California, December 13, 2022.

**CALL TO ORDER**

The meeting was called to order at 2:00 p.m. by Mr. Rick Jackson, President.

**MEMBERS PRESENT**

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

**MEMBERS ABSENT**

None

**OTHERS PRESENT**

Mr. Don Shoemaker, Superintendent  
Mr. Rufino Ucelo Jr., Chief Business Official  
Dr. Ryan Phelan, Principal  
Mr. Ryan Waltermann, Director Alternative Education  
Ms. Cindy Schreiner, 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 (M108-2223)**

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. Nagle: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

Mr. Jackson: Aye

**PUBLIC COMMENTS**

Kingsburg Citizen/John Gerard: If the Board ever considers naming the stadium, would suggest naming after James Earl Johnson a.k.a. Jimmy Johnson, who played football at Kingsburg High School, moving on to play at UCLA and with the 49ers from 1961-1976. He was inducted into the Pro Football Hall of Fame in 1994.

**APPROVAL OF MINUTES****REGULAR MEETING – NOVEMBER 14, 2022 (M109-2223)**

Mr. Thomsen moved to approve the minutes of the Regular meeting of November 14, 2022 as presented in 7.1 of the supporting documents.

Mr. Serpa seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Thomsen: Aye

Mr. Nagle: Aye

Mr. Lunde: Aye

Mr. Serpa: Aye

Mr. Jackson: Aye

**SWEARING IN OF BOARD MEMBERS/OATH OF OFFICE**

- Police Chief Neil Dadian gave the *Oath of Office for Kingsburg Joint Union High School District Governing Board* to swear in Brent Lunde - Area/Seat #2, Mike Serpa - Area/Seat #3 and Steve Nagle - Area/Seat #5 for the next four-year term.

**SUPERINTENDENT REPORT**

- Superintendent, Don Shoemaker
- Presented awards and plaques from the Fresno County Superintendent of Schools 2022 for employee recognitions to Cindy Schreiner, Administrator Finalist and Josh Woods, Teacher Finalist. Congratulations!
- The remodel of the old IT department room into three separate office spaces is now complete, servicing our student support staff at KHS.

**PRINCIPAL REPORT**

- Christmas luncheon for the staff will be on Thursday, December 15<sup>th</sup> in the maintenance building.
- Viking of the Month lunch will take place December 21. KHS honors upstanding/outstanding students from 1<sup>st</sup> and 2<sup>nd</sup> quarters along with their parents. This event is organized by Michelle Warkentin, Assistant Principal.

**DIRECTOR OF KINGSBURG ALTERNATIVE EDUCATION CENTER**

- WASC report was mailed this week, and the expected physical visit by the WASC team will occur at the end of January.
- Kingsburg Independent Study is graduating approximately 12 students at end of second semester.
- Kingsburg Alternative Education Center has a new office for counseling. A big improvement.
- This week students will play in a soccer tournament against Dinuba.

**STUDENT REPRESENTATIVE REPORT**

None.

**BOARD ACTION****RESOLUTION #R18-2223 UNOPPOSED & INSUFFICIENT NOMINATIONS OF GOVERNING BOARD ELECTIONS, NO ELECTION, SEATING AT ANNUAL ORGANIZATIONAL MEETING (M110-2223)**

Mr. Thomsen moved to approve Resolution #R18-2223 In The Matter of Unopposed and Insufficient Nominations of Governing Board Elections; No Election; Seating at Annual Organizational Meeting the following board members by law as they ran unopposed for the office: Brent Lunde - Area/Seat #2, Mike Serpa - Area/Seat #3 and Steve Nagle - Area/Seat #5 as presented in 9.1 of the supporting document. Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**ELECTION OF OFFICERS/ DESIGNATED COMMITTEE ASSIGNMENTS (M111-2223)**

Mr. Nagle moved to approve the following election of officers and committee designations as detailed and presented in 9.2 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**REGISTRY PUBLIC AGENCIES OF GOVERNING BOARD (M112-2223)**

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 9.3 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**VOTING REPRESENTATIVE & ALTERNATE FOR FCCSDO (M113-2223)**

Mr. Lunde moved to approve Rick Jackson as the voting representative and Johnie Thomsen as the alternate representative to represent KJUHSD school board on the Fresno County Committee on School District Organization as presented in 9.4 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**2023 BOARD MEETING CALENDAR (M114-2223)**

Mr. Thomsen moved to approve the dates and times as adjusted and finalized for the 2023 Board Meeting Calendar as presented in 9.5 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**BILLS PAID NOVEMBER 2022 (M115-2223)**

Mr. Thomsen moved to approve the bills paid for November 2022 as presented in 9.6 of the supporting documents.

Mr. Nagle seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**MANDATED BOARD POLICY FIRST & SECOND READING OCTOBER 2022 POLICY UPDATES HIGH SCHOOL GRADUATION, CTE AND SCHOOL BUS DRIVER (M116-2223)**

Mr. Thomsen moved to approve the mandated board policies first reading and waive the second for October 2022 updates to High School Graduation, Career Technical Education and updating School Bus Driver policies as presented in 9.7 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 4 ayes; 1 noes;

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

**ART, MUSIC AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT (M117-2223)**

Mr. Thomsen moved to approve the Art, Music and Instructional Materials Discretionary Block Grant as presented in 9.8 of the supporting document.

Mr. Lunde seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**OVERNIGHT TRIP KHS CHEER TEAM COSTA MESA, CA – PALMS & PYRAMIDS (M118-2223)**

Mr. Thomsen moved to approve the Overnight Trip for the KHS Cheer Team to the Palms & Pyramids Cheer Competition in Costa Mesa, CA on January 13, 2023 – January 15, 2023 as presented in 9.9 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 4 ayes; 1 noes;

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

**OVERNIGHT TRIP KHS CHEER NATIONALS COMPETITION LAS VEGAS, NV (M119-2223)**

Mr. Thomsen moved to approve the Overnight Trip for the KHS Cheer Team to the Cheer Nationals Competition in Las Vegas, NV on January 26, 2023 – January 29, 2023 as presented in 9.10 of the supporting document.

Mr. Nagle seconded the motion.

The motion carried: 4 ayes; 1 noes;

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

**KJUHSD TIME ACCOUNTING GUIDELINES- (M120-2223)**

Mr. Nagle moved to approve the KJUHSD Time Accounting Guidelines which is being updated to meet federal guidelines required to ensure the district is properly charging salaries and wages allowable with applicable program requirements as stated in documentation presented in 9.11 of the supporting document.

Mr. Thomsen seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**LIGHTWORK'S UNLIMITED LLC, DBA BACKSTAGE – WIRELESS HEADSET SYSTEM (M121-2223)**

Mr. Nagle moved to table to the next board meeting the Lightwork's Unlimited LLC, dba Backstage Theatrical quote for a wireless headset system for efficient communications between backstage crew and the production and light and sound operators during plays/shows in the amount of \$16,163.18 as presented in 9.12 of the supporting document.

Mr. Thomsen seconded to table to a future date.

The motion carried: 5 ayes; 0 noes;

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

**KJUHSD ANNUAL REPORT DEVELOPER FEES 2021-2022 (M122-2223)**

Mr. Thomsen moved to approve the KJUHSD Annual Report for Developer Fees 2021-2022 as presented in 9.13 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

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

**FIRST INTERIM REPORT 2022-2023 (M123-2223)**

Mr. Thomsen moved to approve the First Interim Report 2022-2023 as presented in 9.14 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Jackson: Aye

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

**DISCUSSION****10.1 ESSER III PLAN ADDENDUM**

Cindy Schreiner, Executive Director of Student Services (Presentation on file at district office.)

- Reviewed strategies for continuous and safe in-person learning
- Addressed the impact of lost instructional time
- Use of Remaining Funds/ ESSER III Expenditure Plan
- Adjustments to ESSER III

**10.2 LCAP**

Cindy Schreiner, Executive Director of Student Services (Presentation on file at district office.)

- LCAP Update
- Update California Spanish Assessment
- Upcoming Events
  - California Dashboard to be released in December
  - LCAP 23-24 writing starts. Template will not be changed this year.
  - Surveys to parents/students/teachers in February

**WRITTEN INFORMATION****STUDENT BODY FUNDS REPORT**

The Board noted the ASB Fund Reports for November 2022 as presented in 11.1 of the supporting documents.

**SUSPENSION REPORT – NOVEMBER 2022**

The Board noted the suspension report for Kingsburg High School and Oasis High School for November 2022 as presented in 11.2 of the supporting document.

**CLOSED SESSION****OFFICE CLERK – KIRSTEN BRANDON (M124-2223)****RSP TEACHER ASSISTANT – BLANCA MONTEJANO (M125-2223)****ASSISTANT COLOR GUARD COACH – EDGAR ZAROGOZA (No Motion)**

The Board met in closed session from 3:35 p.m. to 3:40 p.m.



**ITEMS REPORTED OUT OF CLOSED SESSION**

**OFFICE CLERK – KIRSTEN BRANDON (M124-2223)**

Mr. Nagle moved to approve Kirsten Brandon as an Office Clerk for the Kingsburg Joint Union High School District for the 2022-2023 school year as presented in 12.1 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Jackson: Aye

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

**RSP TEACHER ASSISTANT – BLANCA MONTEJANO (M125-2223)**

Mr. Thomsen moved to approve Blanca Montejano as a RSP Teacher Assistant for the Kingsburg Joint Union High School District for the 2022-2023 school year as presented in 12.2 of the supporting document.

Mr. Jackson seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Jackson: Aye

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

**ASSISTANT COLOR GUARD COACH – EDGAR ZAROGOZA (No Motion)**

12.3

**ADJOURNMENT (M126-2223)**

Mr. Thomsen moved to adjourn the meeting at 3:41 p.m.

Mr. Serpa seconded the motion.

The motion carried: 5 ayes; 0 noes;

Mr. Jackson: Aye

Mr. Thomsen: Aye

Mr. Lunde: Aye

Mr. Nagle: Aye

Mr. Serpa: Aye

Minutes of the regular meeting of December 13, 2022 are approved except for the following omissions, deletions or changes:

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

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

Minutes of the regular meeting of December 13, 2022 are approved by action of the board.

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Mr. Mike Serpa  
President of the Board

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Mr. 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 \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**ACCOUNTS PAYABLE BOARD REPORT**  
**Issue Date: 12/01/2022 thru 12/31/2022**  
**Regular Meeting January 17, 2023**

- Resources--(Re)
- 09000: Supplemental & Concentration
- 11000: Lottery
- 14000: EPA
- 30100: Title I
- 31820: Comprehensive Support and Improvement
- 32120: ESSER
- 32120: ESSER II
- 3213: ESSER III
- 3214: ESSER III (20%)
- 3216: ELO (STATE)
- 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
- 65460: Special Education (Mental Health)
- 70100: Ag Incentive Grant
- 81500: Ongoing Major Maintenance

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
<b>0100-General Fund</b>					
12-ACSA	512502835	PO-230096	ANNUAL DUES	0100-00000-0-0000-7300-530000-000-9978	620.71
				<b>Warrant Total:</b>	<b>620.71</b>
				<b>Vendor Total:</b>	<b>620.71</b>
241-AERIES SOFTWARE	512500352	PO-230207	AERIESCON FALL/SPRING	0100-40350-0-1110-1000-520000-001-0401	398.00
		PO-230207	AERIESCON FALL/SPRING	0100-40350-0-1110-1000-520000-001-0401	1,998.00
				<b>Warrant Total:</b>	<b>2,396.00</b>
				<b>Vendor Total:</b>	<b>2,396.00</b>
2771-ALCANTARA, ELENA	512500353	PO-230606	PERS REFUND	0100-00000-0-1110-1000-580000-001-0000	54.79
				<b>Warrant Total:</b>	<b>54.79</b>
				<b>Vendor Total:</b>	<b>54.79</b>
1253-AMAZON.COM LLC	512502836	PO-230633	SUPPLIES-ADMIN	0100-00000-0-0000-2700-430000-001-0000	8.71
		PO-230589	SUPPLIES-DISTRICT	0100-00000-0-0000-7300-430000-000-0000	128.52
		PO-230590	SUPPLIES-OHS	0100-63000-0-3200-1000-430000-002-0000	77.26
		PO-230595	SUPPLIES-DISTRICT	0100-00000-0-0000-7110-430000-000-0000	108.96
		PO-230614	SUPPLIES-PBIS	0100-09000-0-1110-1000-430000-001-0201	419.41
		PO-230580	SUPPLIES-MATH	0100-63000-0-1110-1000-430000-001-1152	33.73
1253-AMAZON.COM LLC cont.----->		PO-230584	SUPPLIES-INK	0100-00000-0-1110-2420-430000-001-1133	353.04

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**ACCOUNTS PAYABLE BOARD REPORT**  
**Issue Date: 12/01/2022 thru 12/31/2022**  
**Regular Meeting January 17, 2023**

Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
1253-AMAZON.COM LLC		PO-230531	SUPPLIES-OASIS/CONF ROOM	0100-00000-0-3300-1000-430000-002-0000	95.48
		PO-230562	SUPPLIES-OASIS	0100-00000-0-3200-1000-430000-002-0000	137.06
		PO-230562	SUPPLIES-OASIS	0100-00000-0-3300-1000-430000-002-0000	137.06
		PO-230563	SUPPLIES-SOCIAL SCI.	0100-63000-0-1110-1000-430000-001-1170	303.46
		PO-230566	SUPPLIES-SOC SCI	0100-63000-0-1110-1000-430000-001-1170	249.13
		CM-230021	REFUND	0100-09000-0-1110-1000-430000-001-0107	(22.55)
		CM-230022	REFUND	0100-00000-0-0000-2700-430000-001-0000	(54.47)
		CM-230023	REFUND	0100-00000-0-0000-2700-430000-001-0000	(54.47)
		CM-230024	REFUND	0100-00000-0-0000-2700-430000-001-0000	(326.82)
		CM-230025	REFUND	0100-63000-0-1110-1000-430000-001-1143	(14.14)
		CM-230026	REFUND	0100-63000-0-1110-1000-430000-001-1143	(137.36)
		PO-230169	SUPPLIES-LIBRARY	0100-09000-0-1110-1000-430000-001-0107	17.41
		PO-230169	SUPPLIES-LIBRARY	0100-09000-0-1110-1000-430000-001-0107	19.99
		PO-230169	SUPPLIES-LIBRARY	0100-09000-0-1110-1000-430000-001-0107	22.55
		PO-230352	SUPPLIES-ADMIN/ASB	0100-00000-0-1110-1000-430000-001-0000	65.36
		PO-230352	SUPPLIES-ADMIN/ASB	0100-00000-0-0000-2700-430000-001-0000	435.76
		PO-230486	SUPPLIES-ENGLISH	0100-63000-0-1110-1000-430000-001-1143	133.87
		PO-230486	SUPPLIES-ENGLISH	0100-63000-0-1110-1000-430000-001-1143	389.05
		PO-230531	SUPPLIES-OASIS/CONF ROOM	0100-00000-0-3200-1000-430000-002-0000	95.47
		PO-230628	SUPPLIES	0100-32130-0-0000-8200-430006-000-0000	408.30
		PO-230628	SUPPLIES	0100-81500-0-0000-8100-430006-000-0000	426.10
		PO-230564	SUPPLIES-GROUNDS	0100-81500-0-0000-8100-430010-000-0000	115.50
		PO-230559	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	201.78
		PO-230574	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	45.39
	PO-230593	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	14.44	
	PO-230593	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	30.46	
			<b>Warrant Total:</b>	<b>3,863.44</b>	
	512504818	PO-230652	SUPPLIES-SCIENCE	0100-63000-0-1110-1000-430000-001-1167	81.68
		PO-230169	SUPPLIES-LIBRARY	0100-09000-0-1110-1000-430000-001-0107	9.22
		PO-230592	SUPPLIES-AG	0100-63000-0-1110-1000-430000-001-1132	125.31
		PO-230592	SUPPLIES-AG	0100-63000-0-1110-1000-430000-001-1132	209.19
		PO-230626	SUPPLIES-CTEIG	0100-63870-0-3800-1000-430000-001-3020	406.68
			<b>Warrant Total:</b>	<b>832.08</b>	
			<b>Vendor Total:</b>	<b>4,695.52</b>	
904-AMERICAN INCORPORATED	512500354	PO-230611	REPAIRS/HVAC ROOM 52	0100-81500-0-0000-8100-560019-000-0000	2,099.78
			<b>Warrant Total:</b>	<b>2,099.78</b>	
			<b>Vendor Total:</b>	<b>2,099.78</b>	

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583-AT&T	512502838	PO-230097	PHONES-OHS/FLEX	0100-00000-0-3200-8100-590004-002-0000	45.00
		PO-230097	PHONES-OHS/INT	0100-00000-0-3200-8100-590004-002-0000	46.00
		PO-230097	PHONES-I.S./FLEX	0100-00000-0-3300-8100-590004-002-0000	25.00
		PO-230097	PHONES-I.S./INT	0100-00000-0-3300-8100-590004-002-0000	25.00
		PO-230097	PHONES-KHS/FA	0100-00000-0-1110-1000-590008-001-0000	26.24
		PO-230097	PHONES-KHS/FLEX	0100-00000-0-1110-1000-590008-001-0000	106.24
		PO-230097	PHONES-KHS/INT	0100-00000-0-1110-1000-590008-001-0000	504.67
			<b>Warrant Total:</b>	<b>778.15</b>	
			<b>Vendor Total:</b>	<b>778.15</b>	
61-AUTOMATED OFFICE SYSTEMS	512500355	PO-230406	COPIER MAINT-AG	0100-35500-0-3800-1000-560007-001-0000	38.31
		PO-230406	COPIER MAINT-AG	0100-70100-0-3800-1000-560007-001-0000	38.32
		PO-230406	COPIER MAINT-I.S.	0100-00000-0-3300-8100-560007-002-0000	134.39
			<b>Warrant Total:</b>	<b>211.02</b>	
			<b>Vendor Total:</b>	<b>211.02</b>	
2773-AUTOZONE STORES LLC	512502839	PO-230646	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	34.03
		PO-230646	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	34.03
			<b>Warrant Total:</b>	<b>68.06</b>	
			<b>Vendor Total:</b>	<b>68.06</b>	
1614-B & H PHOTO VIDEO INC.	512502840	PO-230583	NON CAP EQUIPMENT	0100-32130-0-1110-1000-440000-001-0000	3,360.68
			<b>Warrant Total:</b>	<b>3,360.68</b>	
			<b>Vendor Total:</b>	<b>3,360.68</b>	
501-BUSINESS CARD	512502841	PO-230493	SUPPLIES-STAGECRAFT	0100-63870-0-3800-1000-430000-001-3017	37.79
		PO-230504	SUPPLIES-PBIS	0100-09000-0-1110-1000-430000-002-0201	129.95
		PO-230493	SUPPLIES-STAGECRAFT	0100-63870-0-3800-1000-430000-001-3017	83.43
		PO-230493	SUPPLIES-STAGECRAFT	0100-63870-0-3800-1000-430000-001-3017	165.19
		PO-230558	SUPPLIES-OFFICE	0100-00000-0-1110-1000-430000-001-0000	252.04
		PO-230642	SUPPLIES-PBIS	0100-09000-0-1110-1000-430000-001-0201	60.00
		PO-230529	FUEL	0100-00000-0-1110-3600-430009-001-0000	75.00
		PO-230529	FUEL	0100-00000-0-1110-3600-430009-001-0000	75.00
		PO-230529	FUEL	0100-00000-0-1110-3600-430009-001-0000	80.00
		PO-230536	FUEL	0100-00000-0-1110-3600-430009-001-0000	120.01
		PO-230550	FUEL	0100-00000-0-1110-3600-430009-001-0000	60.77
		PO-230550	FUEL	0100-00000-0-1110-3600-430009-001-0000	75.00
		PO-230550	FUEL	0100-00000-0-1110-3600-430009-001-0000	97.32
		PO-230641	FUEL	0100-00000-0-1110-3600-430009-001-0000	149.48
		PO-230506	PROPANE	0100-81500-0-0000-8100-430010-000-0000	98.95
		PO-230241	NYTIMES	0100-63000-0-1110-1000-430020-001-1143	4.00
		PO-230241	NYTIMES	0100-63000-0-1110-1000-430020-001-1143	4.00
		CM-230027	REFUND	0100-40350-0-1110-1000-520000-001-0000	(223.34)
		501-BUSINESS CARD cont----->		PO-230395	LODGING-ROADSHOW/REG. MEETING

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501-BUSINESS CARD		PO-230395	LODGING-ROADSHOW/REG. MEETING	0100-40350-0-1110-1000-520000-001-0401	246.62
		PO-230490	CAASFEP-LODGING	0100-40350-0-1110-1000-520000-001-0000	445.88
		PO-230508	I.S. COMPLIANCE WORKSHOP	0100-40350-0-3300-1000-520000-002-0000	199.00
		PO-230537	CASBO ANNUAL CONF	0100-00000-0-0000-7300-520000-000-0000	875.00
		PO-230598	CBO SYMPOSIUM-LODGING	0100-00000-0-0000-7300-520000-000-0000	650.28
		PO-230605	CITE ANNUAL CONF.	0100-40350-0-1110-1000-520000-001-0401	600.00
		PO-230130	CANVA PRO	0100-00000-0-1110-1000-580000-001-0000	33.92
				<b>Warrant Total:</b>	<b>4,641.91</b>
			<b>Vendor Total:</b>	<b>4,641.91</b>	
107-BUSWEST-FRESNO	512500356	PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	31.73
		PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	121.00
		PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	129.48
		PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	143.68
		PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	173.94
		PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	210.06
		PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	314.75
	PO-230617	SUPPLIES-MAINT	0100-00000-0-1110-3600-430024-001-0000	420.77	
				<b>Warrant Total:</b>	<b>1,545.41</b>
	512504819	PO-230644	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	72.89
			<b>Warrant Total:</b>	<b>72.89</b>	
			<b>Vendor Total:</b>	<b>1,618.30</b>	
130-CDW GOVERNMENT INC.	512500357	CM-230017	CDW GOVERNMENT INC.	0100-00000-0-1110-2420-430000-001-1170	(7.86)
		CM-230018	CDW GOVERNMENT INC.	0100-00000-0-1110-2420-430000-001-1170	(7.86)
		CM-230019	CDW GOVERNMENT INC.	0100-00000-0-1110-2420-430000-001-1170	(7.86)
		CM-230020	CDW GOVERNMENT INC.	0100-00000-0-1110-2420-430000-001-1170	(6.68)
		PO-230465	SUPPLIES-TONER	0100-00000-0-1110-2420-430000-001-1170	297.30
					<b>Warrant Total:</b>
			<b>Vendor Total:</b>	<b>267.04</b>	
2438-CINTAS CORPORATION	512500358	PO-230099	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	379.13
		PO-230099	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	379.13
		PO-230099	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	379.13
		PO-230099	UNIFORM SERVICE	0100-81500-0-0000-8100-430023-000-0000	379.13
		PO-230099	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	80.30
		PO-230099	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	94.25
		PO-230099	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	94.25
		PO-230099	JANITORIAL SERVICE	0100-00000-0-0000-8200-550004-000-0000	369.87
					<b>Warrant Total:</b>
			<b>Vendor Total:</b>	<b>2,155.19</b>	

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1318-CITY OF KINGSBURG	512500359	PO-230604	QUARTERLY POOL	0100-00000-0-8100-5100-580000-000-9966	22,088.86
				<b>Warrant Total:</b>	<b>22,088.86</b>
150-CITY OF KINGSBURG	512502844	PO-230101	UTILITIES-KHS	0100-81500-0-0000-8100-550009-000-0000	7,705.99
		PO-230101	UTILITIES-OHS	0100-00000-0-3200-8100-550009-002-0000	334.00
		PO-230101	UTILITIES-I.S.	0100-00000-0-3300-8100-550009-002-0000	334.00
				<b>Warrant Total:</b>	<b>8,373.99</b>
				<b>Vendor Total:</b>	<b>30,462.85</b>
166-COMPREHENSIVE YOUTH SERVICES	512502845	PO-230022	2022-23 STUDENT SERVICES	0100-09000-0-1110-1000-580000-001-0203	18,967.05
				<b>Warrant Total:</b>	<b>18,967.05</b>
				<b>Vendor Total:</b>	<b>18,967.05</b>
2693-DAVIS, JENNY	512500360	PO-230630	GUARDIAN MILEAGE	0100-65000-0-5760-9200-714201-000-0000	256.00
				<b>Warrant Total:</b>	<b>256.00</b>
				<b>Vendor Total:</b>	<b>256.00</b>
1037-DBA: DANNY'S DIESEL REPAIR	512502846	PO-230648	REPAIRS	0100-81500-0-0000-8100-560019-000-0000	80.00
		PO-230648	REPAIRS	0100-81500-0-0000-8100-560019-000-0000	287.50
				<b>Warrant Total:</b>	<b>367.50</b>
				<b>Vendor Total:</b>	<b>367.50</b>
262-DBA: ENS ELECTRIC	512500361	PO-230621	REPAIRS-FIBER WIRE	0100-81500-0-0000-8100-560019-000-0000	1,900.00
				<b>Warrant Total:</b>	<b>1,900.00</b>
				<b>Vendor Total:</b>	<b>1,900.00</b>
265-DBA: ENVIROCLEAN	512500362	PO-230612	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	610.26
		PO-230603	REPAIRS-MAINT	0100-81500-0-0000-8100-560019-000-0000	391.08
				<b>Warrant Total:</b>	<b>1,001.34</b>
				<b>Vendor Total:</b>	<b>1,001.34</b>
2714-DBA: HOWARD TECHNOLOGY	512504820	PO-230351	REPAIRS	0100-81500-0-0000-8100-560019-000-0000	2,216.55
				<b>Warrant Total:</b>	<b>2,216.55</b>
				<b>Vendor Total:</b>	<b>2,216.55</b>
2683-DBA: KCAPS	512500364	PO-230616	COMMUNITY HUBS	0100-32140-0-1110-1000-580000-000-0032	1,841.87
				<b>Warrant Total:</b>	<b>1,841.87</b>
	512500365	PO-230616	COMMUNITY HUBS	0100-32140-0-1110-1000-580000-000-0023	2,184.18
				<b>Warrant Total:</b>	<b>2,184.18</b>
				<b>Vendor Total:</b>	<b>4,026.05</b>
1805-DBA: PALOS SPORTS INC.	512500366	PO-230618	SUPPLIES-PE	0100-63000-0-1110-1000-430000-001-1160	84.95
		PO-230618	SUPPLIES-PE	0100-63000-0-1110-1000-430000-001-1160	179.99
				<b>Warrant Total:</b>	<b>264.94</b>
				<b>Vendor Total:</b>	<b>264.94</b>



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2096-DBA: PROACTIVE K-9's	512504821	PO-230109	CANINIE DETECTION	0100-41270-0-1110-1000-580000-001-3107	300.00
				<b>Warrant Total:</b>	<b>300.00</b>
				<b>Vendor Total:</b>	<b>300.00</b>
2757-DBA: STYLE PLUS BAND	512502847	PO-230265	SUPPLIES-BAND	0100-00000-0-1155-1000-430000-001-0000	4,026.06
		PO-230265	SUPPLIES-BAND	0100-00000-0-1155-1000-430000-001-0000	2,147.85
				<b>Warrant Total:</b>	<b>6,173.91</b>
				<b>Vendor Total:</b>	<b>6,173.91</b>
2140-DBA: TEACHERS PAY TEACHERS	512500367	PO-230594	SUPPLIES-SPEC ED	0100-65000-0-5760-1120-430000-001-0000	170.80
				<b>Warrant Total:</b>	<b>170.80</b>
				<b>Vendor Total:</b>	<b>170.80</b>
1715-DBA: U.S. BANK EQUIPMENT	512502848	PO-230115	COPIER LEASE	0100-00000-0-1110-1000-560008-001-0000	184.01
		PO-230115	COPIER LEASE	0100-00000-0-1110-1000-560008-001-0000	5,160.35
		PO-230115	COPIER LEASE	0100-00000-0-3200-8100-560008-002-0000	264.18
				<b>Warrant Total:</b>	<b>5,608.54</b>
				<b>Vendor Total:</b>	<b>5,608.54</b>
1575-DEMSEY FILLIGER & ASSOCIATES	512500368	PO-230625	GASB 75	0100-00000-0-0000-7300-580000-000-0000	750.00
		PO-230625	GASB 75	0100-00000-0-0000-7300-580000-000-0000	3,000.00
				<b>Warrant Total:</b>	<b>3,750.00</b>
				<b>Vendor Total:</b>	<b>3,750.00</b>
2503-DOCUMENT TRACKING SERVICES LLC	512500369	PO-230303	TRANSLATION SERVICES	0100-09000-0-1110-1000-580000-000-0301	2,594.70
				<b>Warrant Total:</b>	<b>2,594.70</b>
				<b>Vendor Total:</b>	<b>2,594.70</b>
2041-ENFINITY CENTRALVAL7 KJUHSD	512502849	PO-230103	SOLAR	0100-11000-0-0000-8200-550001-000-0005	13,290.93
				<b>Warrant Total:</b>	<b>13,290.93</b>
				<b>Vendor Total:</b>	<b>13,290.93</b>
1261-ENNS, MIKE	512502850	PO-230104	COMPUTER SERVICE	0100-09000-0-1110-2420-580000-000-0302	2,025.00
				<b>Warrant Total:</b>	<b>2,025.00</b>
				<b>Vendor Total:</b>	<b>2,025.00</b>

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2267-FERGUSON, AMANDA	512504823	PO-230663	REIMBURSE-MEALS	0100-35500-0-3800-1000-520000-001-0000	15.00
		PO-230663	REIMBURSE-MEALS	0100-70100-0-3800-1000-520000-001-0000	15.00
		PO-230664	REIMBURSE-NAAE CONF/MEALS	0100-35500-0-3800-1000-520000-001-0000	76.04
		PO-230664	REIMBURSE-NAAE CONF/PARKING	0100-35500-0-3800-1000-520000-001-0000	28.00
		PO-230664	REIMBURSE-NAAE CONF/UBER	0100-35500-0-3800-1000-520000-001-0000	30.42
		PO-230664	REIMBURSE-NAAE CONF/MEALS	0100-70100-0-3800-1000-520000-001-0000	76.04
		PO-230664	REIMBURSE-NAAE CONF/PARKING	0100-70100-0-3800-1000-520000-001-0000	28.00
		PO-230664	REIMBURSE-NAAE CONF/UBER	0100-70100-0-3800-1000-520000-001-0000	30.43
<b>Warrant Total:</b>					<b>298.93</b>
<b>Vendor Total:</b>					<b>298.93</b>
301-FRESNO COUNTY SELF INSURANCE	512504824	PO-230307	WORKER'S COMP	0100-00010-0-0000-0000-951600-000-0000	82,064.00
					<b>Warrant Total:</b>
<b>Vendor Total:</b>					<b>82,064.00</b>
2388-GLOBAL CTI GROUP INC.	512504825	PO-230302	REPAIRS-SPEAKERS	0100-81500-0-0000-8100-560019-000-0000	977.00
					<b>Warrant Total:</b>
<b>Vendor Total:</b>					<b>977.00</b>
2764-GRANGE ENTERPRISES LLC	512500370	PO-230622	SERVICE CALL	0100-81500-0-0000-8100-560019-000-0000	215.00
		PO-230622	SERVICE CALL	0100-81500-0-0000-8100-560019-000-0000	372.25
		PO-230622	SERVICE CALL	0100-81500-0-0000-8100-580000-000-0000	1,676.00
<b>Warrant Total:</b>					<b>2,263.25</b>
<b>Vendor Total:</b>					<b>2,263.25</b>
2467-GUDINO, MARHTA	512502851	PO-230645	GIMKIT PRO	0100-63000-0-1110-1000-580000-001-1145	69.93
					<b>Warrant Total:</b>
<b>Vendor Total:</b>					<b>69.93</b>
461-LEE'S SERVICE	512500372	PO-230615	TIRES-BUS 3	0100-00000-0-1110-3600-430021-001-0000	1,222.02
					<b>Warrant Total:</b>
<b>Vendor Total:</b>					<b>1,222.02</b>
469-LINGER PETERSON SHRUM	512500373	PO-230106	AUDIT SERVICES	0100-00000-0-0000-7190-580005-000-0000	3,020.00
					<b>Warrant Total:</b>
<b>Vendor Total:</b>					<b>3,020.00</b>
479-LUND, ROBIN	512500374	PO-230613	STAFF MEETING	0100-09000-0-1110-1000-430000-000-0301	80.75
					<b>Warrant Total:</b>
<b>Vendor Total:</b>					<b>80.75</b>

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1311-ME-N-EDS PIZZERIA INC.	512502853	PO-230588	GRADE MARK 3-PBIS	0100-09000-0-1110-1000-580000-002-0201	91.98
				<b>Warrant Total:</b>	<b>91.98</b>
				<b>Vendor Total:</b>	<b>91.98</b>
2255-MID VALLEY DISPOSAL LLC	512500375	PO-230620	WASTE DISPOSAL	0100-81500-0-0000-8100-550008-000-0000	286.00
		PO-230620	WASTE DISPOSAL	0100-81500-0-0000-8100-550008-000-0000	345.00
		PO-230620	WASTE DISPOSAL	0100-81500-0-0000-8100-550008-000-0000	739.50
				<b>Warrant Total:</b>	<b>1,370.50</b>
				<b>Vendor Total:</b>	<b>1,370.50</b>
547-NELSON'S ACE HARDWARE	512500376	PO-230608	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	676.64
				<b>Warrant Total:</b>	<b>676.64</b>
				<b>Vendor Total:</b>	<b>676.64</b>
551-NEW ENGLAND SHEET METAL AND	512500377	PO-230492	REPAIRS-HVAC ROOM 42	0100-81500-0-0000-8100-560019-000-0000	1,592.04
		PO-230258	BUILDING IMPROVEMENTS	0100-81500-0-0000-8500-620000-001-0000	17,675.38
				<b>Warrant Total:</b>	<b>19,267.42</b>
				<b>Vendor Total:</b>	<b>19,267.42</b>
568-OFFICE DEPOT INC.	512500378	PO-230567	SUPPLIES-SOC SCI	0100-63000-0-1110-1000-430000-001-1170	252.82
		PO-230461	SUPPLIES-SPANISH	0100-63000-0-1110-1000-430000-001-1145	36.25
		PO-230461	SUPPLIES-SPANISH	0100-81500-0-0000-8100-430018-000-0000	154.15
				<b>Warrant Total:</b>	<b>443.22</b>
	512502854	PO-230579	TECHNOLOGY-TONER	0100-00000-0-1110-2420-430000-001-1132	208.51
		PO-230597	SUPPLIES-DISTRICT	0100-00000-0-0000-7300-430000-000-0000	55.16
		PO-230585	SUPPLY-TONER	0100-00000-0-1110-2420-430000-001-1110	322.57
				<b>Warrant Total:</b>	<b>586.24</b>
				<b>Vendor Total:</b>	<b>1,029.46</b>
584-PACIFIC GAS & ELECTRIC CO.	512500379	PO-230107	UTILITIES-KHS/NON SOLAR	0100-00000-0-0000-8200-550001-000-0000	14,817.47
				<b>Warrant Total:</b>	<b>14,817.47</b>
	512502855	PO-230107	UTILITIES-KHS/SOLAR	0100-00000-0-0000-8200-550001-000-0000	217.59
		PO-230107	UTILITIES-OHS/SOLAR	0100-00000-0-3200-8100-550001-002-0000	3,887.09
		PO-230107	UTILITIES-I.S./SOLAR	0100-00000-0-3300-8100-550001-002-0000	3,887.09
				<b>Warrant Total:</b>	<b>7,991.77</b>
				<b>Vendor Total:</b>	<b>22,809.24</b>
585-PACIFIC WEST CONTROLS INC.	512502856	PO-230108	HVAC MAINT/SERVICE	0100-81500-0-0000-8100-560010-000-0000	150.00
				<b>Warrant Total:</b>	<b>150.00</b>
				<b>Vendor Total:</b>	<b>150.00</b>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**ACCOUNTS PAYABLE BOARD REPORT**  
**Issue Date: 12/01/2022 thru 12/31/2022**  
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Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si---Dp	Amount
1014-PALOMAR, VINCE	512504827	PO-230650	SAFETY-ATHLETICS	0100-00000-0-1135-4200-430000-001-0000	142.89
				<b>Warrant Total:</b>	<b>142.89</b>
				<b>Vendor Total:</b>	<b>142.89</b>
2314-PRESENCE LEARNING INC.	512500380	PO-230623	SLP SERVICES	0100-32160-0-1110-1000-580000-001-0000	1,674.33
				<b>Warrant Total:</b>	<b>1,674.33</b>
				<b>Vendor Total:</b>	<b>1,674.33</b>
2138-QUADIENT LEASING USA INC.	512500381	PO-230035	POSTAGE METER RENTAL	0100-00000-0-0000-7300-590002-000-0000	125.39
				<b>Warrant Total:</b>	<b>125.39</b>
				<b>Vendor Total:</b>	<b>125.39</b>
1728-RAY MORGAN COMPANY INC.	512500382	PO-230534	IMAGING CONVERSION / LASERFICHE	0100-32120-0-0000-7300-580000-000-3112	45,997.00
				<b>Warrant Total:</b>	<b>45,997.00</b>
				<b>Vendor Total:</b>	<b>45,997.00</b>
657-ROBERT V. JENSEN INC	512502857	PO-230655	FUEL	0100-00000-0-1110-3600-430009-001-0000	109.69
				<b>Warrant Total:</b>	<b>109.69</b>
				<b>Vendor Total:</b>	<b>109.69</b>
2770-SEQUOIA RIVERLANDS TRUST	512502859	PO-230578	FIELD TRIP	0100-00000-0-1110-1000-580000-001-3015	429.71
				<b>Warrant Total:</b>	<b>429.71</b>
				<b>Vendor Total:</b>	<b>429.71</b>
2269-SERRANO, JOSE	512504828	PO-230658	D.O.T. PHYSICAL	0100-00000-0-1110-3600-580025-001-0000	75.00
				<b>Warrant Total:</b>	<b>75.00</b>
				<b>Vendor Total:</b>	<b>75.00</b>
1995-SHI INTERNATIONAL CORP.	512504829	PO-230068	NON CAP EQUIPMENT	0100-31820-0-3200-2420-440000-002-0000	7,675.76
		PO-230068	NON CAP EQUIPMENT	0100-32130-0-1110-2420-440000-001-0000	1,918.94
		PO-230068	NON CAP EQUIPMENT	0100-32130-0-1110-2420-440000-001-0000	6,895.50
		PO-230068	NON CAP EQUIPMENT	0100-32130-0-1110-2420-440000-001-0000	11,513.65
		PO-230068	NON CAP EQUIPMENT	0100-32130-0-1110-2420-440000-001-0000	31,029.76
				<b>Warrant Total:</b>	<b>59,033.61</b>
				<b>Vendor Total:</b>	<b>59,033.61</b>
2694-SIGLE, JAMES	512500383	PO-230631	GUARDIAN MILEAGE	0100-65000-0-5760-9200-714201-000-0000	232.00
				<b>Warrant Total:</b>	<b>232.00</b>
				<b>Vendor Total:</b>	<b>232.00</b>

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**Issue Date: 12/01/2022 thru 12/31/2022**  
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Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
724-SISC III	512502860	PV-230007	BC-RETIREE*	0100-00000-0-0000-7110-340200-000-0000	1,924.30
		PV-230007	BOARD	0100-00000-0-0000-7110-340200-000-0000	7,540.50
		PV-230007	LC-RETIREE	0100-00000-0-0000-3130-370200-000-0000	1,744.80
		PV-230007	JH-RETIREE	0100-00000-0-0000-8200-370200-000-0000	1,888.80
		PV-230007	RS-RETIREE*	0100-00000-0-0000-8200-370200-000-0000	2,247.80
		PV-230007	BS-RETIREE*	0100-00000-0-0000-7110-370200-000-0000	2,219.80
		PV-230007	STAFF	0100-00010-0-0000-0000-951400-000-0000	163,329.80
				<b>Warrant Total: 180,895.80</b>	
				<b>Vendor Total: 180,895.80</b>	
740-STATE OF CALIFORNIA	512502861	PO-230111	FINGERPRINTING	0100-00000-0-0000-7300-580015-000-0000	96.00
					<b>Warrant Total: 96.00</b>
				<b>Vendor Total: 96.00</b>	
758-TCM INVESTMENTS	512502863	PO-230112	COPIER RENTAL-AG	0100-70100-0-3800-1000-560008-001-0000	46.31
		PO-230112	COPIER RENTAL-AG	0100-35500-0-3800-1000-560008-001-0000	46.32
		PO-230112	COPIER RENTAL-I.S.	0100-00000-0-3300-8100-560008-002-0000	72.76
				<b>Warrant Total: 165.39</b>	
				<b>Vendor Total: 165.39</b>	
774-THE GAS COMPANY	512504831	PO-230114	NATURAL GAS	0100-00000-0-0000-8200-550003-000-0000	5,914.23
					<b>Warrant Total: 5,914.23</b>
				<b>Vendor Total: 5,914.23</b>	
779-THE HOME DEPOT	512502864	PO-230573	CTEIG/STAGECRAFT	0100-63870-0-3800-1000-430000-001-3017	398.74
		PO-230577	SUPPLIES-MANUFACTURING	0100-63870-0-3800-1000-430000-001-3019	679.26
		PO-230649	SUPPLIES-MAINT	0100-81500-0-0000-8100-430018-000-0000	312.76
				<b>Warrant Total: 1,390.76</b>	
				<b>Vendor Total: 1,390.76</b>	
1252-TOTAL FILTRATION SERVICES INC.	512504832	PO-230636	HVAC FILTERS	0100-32130-0-0000-8100-430018-000-0000	1,413.10
					<b>Warrant Total: 1,413.10</b>
				<b>Vendor Total: 1,413.10</b>	
2491-UCELO JR, RUFINO	512500384	PO-230607	MILEAGE	0100-00000-0-0000-7300-520000-000-0000	216.25
					<b>Warrant Total: 216.25</b>
				<b>Vendor Total: 216.25</b>	
2297-VALERO MARKETING & SUPPLY COMP	512504833	PO-230116	FUEL	0100-00000-0-1110-3600-430009-001-9956	1,121.88
					<b>Warrant Total: 1,121.88</b>
				<b>Vendor Total: 1,121.88</b>	

**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	512500385	PO-230437	SUPPLIES-SWP/WELDING	0100-63880-0-3800-1000-430000-001-6395	1,558.43
				<b>Warrant Total:</b>	<b>1,558.43</b>
				<b>Vendor Total:</b>	<b>1,558.43</b>
994-VALLEY R.O.P.	512500386	PO-230332	DRIVER	0100-63870-0-3800-1000-580000-001-6350	578.71
		PO-230333	HEALTH SCI/MEDICAL TECH	0100-00000-0-1135-4200-580000-000-0204	6,958.40
		PO-230334	MANUFACTURING/CONST.	0100-63870-0-3800-1000-580000-001-6350	10,039.98
				<b>Warrant Total:</b>	<b>17,577.09</b>
				<b>Vendor Total:</b>	<b>17,577.09</b>
2755-VALLEY SANITATION SERVICES INC	512500387	PO-230610	CLEANING SERVICE	0100-81500-0-0000-8100-580000-000-0000	65.00
				<b>Warrant Total:</b>	<b>65.00</b>
				<b>Vendor Total:</b>	<b>65.00</b>
2772-VARGAS, ELSA	512502865	PO-230634	REIMBURSE: CITE CONF/MEALS	0100-40350-0-1110-1000-520000-001-0401	39.71
		PO-230634	REIMBURSE: CITE CONF/PARKING	0100-40350-0-1110-1000-520000-001-0401	30.00
		PO-230634	REIMBURSE: CITE CONF/MILEAGE	0100-40350-0-1110-1000-520000-001-0401	276.25
				<b>Warrant Total:</b>	<b>345.96</b>
				<b>Vendor Total:</b>	<b>345.96</b>
2151-VERIZON WIRELESS	512504834	PO-230222	CELL PHONE-ADMIN	0100-00000-0-0000-7300-590006-000-0000	477.31
		PO-230222	HOT SPOTS-KHS	0100-09000-0-1110-1000-590008-001-0302	5,193.45
		PO-230222	HOT SPOTS-OHS	0100-09000-0-1110-1000-590008-002-0302	1,520.40
				<b>Warrant Total:</b>	<b>7,191.16</b>
				<b>Vendor Total:</b>	<b>7,191.16</b>
2321-WESTAIR GASES & EQUIPMENT INC.	512500388	PO-230202	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	126.44
		PO-230202	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	9.73
		PO-230202	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	58.36
		PO-230202	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	126.44
		PO-230202	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	9.72
		PO-230202	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	58.35
				<b>Warrant Total:</b>	<b>389.04</b>
	512502866	PO-230498	SUPPLIES-AG	0100-35500-0-3800-1000-430000-001-0000	90.00
		PO-230498	SUPPLIES-AG	0100-70100-0-3800-1000-430000-001-0000	90.00
				<b>Warrant Total:</b>	<b>180.00</b>
				<b>Vendor Total:</b>	<b>569.04</b>
<b>Fund Total:</b>					<b>578,074.14</b>

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Vendor	Warrant #	Reference	Description	Fu---Re---Y-Gl---Fn---Ob-----Si--Dp	Amount
<b>1300-Cafeteria Fund</b>					
1253-AMAZON.COM LLC	512502837	PO-230568	TONER 206X-4 PACK	1300-53100-0-0000-3700-430000-000-0000	239.63
				<b>Warrant Total:</b>	<b>239.63</b>
				<b>Vendor Total:</b>	<b>239.63</b>
501-BUSINESS CARD	512502842	PO-230262	WEBSTAIRANT MEMBERSHIP	1300-53100-0-0000-3700-580000-000-0000	107.89
				<b>Warrant Total:</b>	<b>107.89</b>
				<b>Vendor Total:</b>	<b>107.89</b>
443-KINGSBURG ELEMENTARY FOOD	512504826	PO-230656	BREAKSFASTS	1300-53100-0-0000-3700-470002-000-0000	2,556.00
				<b>Warrant Total:</b>	<b>2,556.00</b>
				<b>Vendor Total:</b>	<b>2,556.00</b>
2418-SELMA UNIFIED SCHOOL DISTRICT	512502858	PO-230639	LUNCHES-NOV	1300-53100-0-0000-3700-470002-000-0000	11,040.00
				<b>Warrant Total:</b>	<b>11,040.00</b>
				<b>Vendor Total:</b>	<b>11,040.00</b>
755-SYSCO CENTRAL CALIFORNIA INC.	512502862	PO-230643	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	42.53
		PO-230643	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	429.85
		PO-230643	FOOD SERVICE	1300-53100-0-0000-3700-470002-000-0000	1,530.91
				<b>Warrant Total:</b>	<b>2,003.29</b>
				<b>Vendor Total:</b>	<b>2,003.29</b>
<b>Fund Total:</b>					<b>15,946.81</b>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
<b>2104-Building Fund</b>					
1721-INFINITY COMMUNICATIONS &	512502852	PO-230638	W.A.N. PROJECT	2104-00000-0-0000-8500-580000-000-2936	3,625.00
<b>Warrant Total:</b>					<b>3,625.00</b>
<b>Vendor Total:</b>					<b>3,625.00</b>
<b>Fund Total:</b>					<b>3,625.00</b>



**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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**Issue Date: 12/01/2022 thru 12/31/2022**  
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Vendor	Warrant #	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Dp	Amount
<b>2500-Capital Facilities Fund</b>					
501-BUSINESS CARD	512502843	PO-230533	NON CAP FURNITURE	2500-90510-0-0000-8500-440001-000-0000	871.71
				<b>Warrant Total:</b>	<b>871.71</b>
				<b>Vendor Total:</b>	<b>871.71</b>
1354-DBA: EXECUTIVE BUSINESS PROD.	512500363	PO-230368	FURNITURE-TECH ROOM	2500-90510-0-0000-8500-440001-001-0000	1,790.85
		PO-230368	FURNITURE-TECH ROOM	2500-90510-0-0000-8500-440001-001-0000	13,471.33
				<b>Warrant Total:</b>	<b>15,262.18</b>
				<b>Vendor Total:</b>	<b>15,262.18</b>
2454-DBA: THE TAYLOR GROUP ARCH.	512504822	PO-230662	OASIS-MODULAR	2500-90510-0-0000-8500-620002-002-3101	2,430.00
		PO-230662	OASIS-FIRE ALARM	2500-90510-0-0000-8500-620002-002-2935	405.00
		PO-230662	OASIS-FIRE ALARM	2500-90510-0-0000-8500-620002-002-2935	2,600.00
				<b>Warrant Total:</b>	<b>5,435.00</b>
				<b>Vendor Total:</b>	<b>5,435.00</b>
338-GRAYBAR ELECTRIC COMPANY INC.	512500371	PO-230581	SUPPLIES-TECHNOLOGY	2500-90510-0-0000-8500-430000-001-0000	590.94
		PO-230581	SUPPLIES-TECHNOLOGY	2500-90510-0-0000-8500-430000-001-0000	2,034.39
				<b>Warrant Total:</b>	<b>2,625.33</b>
				<b>Vendor Total:</b>	<b>2,625.33</b>
1995-SHI INTERNATIONAL CORP.	512504830	PO-230176	NON CAP EQUIPMENT-TECH	2500-90510-0-0000-8500-440000-000-0000	4,306.04
				<b>Warrant Total:</b>	<b>4,306.04</b>
				<b>Vendor Total:</b>	<b>4,306.04</b>
<b>Fund Total:</b>					<b>28,500.26</b>



**ISSUE:**

Presented to the Board is the request to help subsidize the 2022-2023 Grad Nite costs in the amount of \$5,800.00.

**ACTION:**

Approve or deny the amount of \$5,800.00 to help subsidize Grad Nite for the 2022-2023 school year.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

Grad Nite 2022-2023

Bus	\$5000/ 50 =	100
Disneyland		199
Lunch/Dinner/Snack		10
		<u>\$309</u>

Charge Students		<u>-280</u>
		<u>\$29</u>

\$29 X 200 Students \$5800.00

**ISSUE:**

Presented to the Board is the KJUHSD Time Accounting Guidelines with additional updates to meet program requirements as stated in the documentation.

**ACTION:**

Approve or deny the KJUHSD Time Accounting Guidelines.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

# Kingsburg Joint Union High School District

## TIME ACCOUNTING GUIDELINES

*The purpose of this KJUHS D Federal Time Accounting Procedures Manual is to provide all district categorically funded employees with the information needed for their position and the time accounting guidelines, procedures and requirements to their funding and position/function. All employees who are fully or partially funded by federal programs are to prepare and maintain time documentation. Non-compliance results in audit findings reported both to the state and federal governments and will result in loss of funding. These time accounting documents will be reviewed during both the district's annual financial audit and by CDE during Federal Program Monitoring (FPM).*

### **FEDERAL FUNDED EMPLOYEE TIME DOCUMENTATION**

*Time documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable program requirements.*

The funds involved with federal programs are Title IA, Title IIA, Title IVA, Special Education, Food Services, CSI and ESSR.

#### **TITLE I PART A (3010)**

- Must be used to supplement the basic program
- Site employees cannot participate in administrative or clerical duties
- Intent is to provide support for low income students to become academically proficient in State Standards

#### **TITLE II PART A (4035)**

- Development and continuous improvement of quality educational programs resulting in improved student achievement
- Hold teacher accountable to achieve high standards
- Class size reduction

#### **TITLE IV PART A (4127)**

- Development and continuous improvement of activities and support for a well-rounded education

#### **SPECIAL EDUCATION (6500/3310)**

- Provide special education services for students having a IEP.

#### **FOOD SERVICES (53100)**

- Provides nutritionally balanced, low-cost or free lunches to children each school day.

## **COMPREHENSIVE SUPPORT AND IMPROVEMENT (CSI) (3182)**

- To prioritize and focus these funds towards the area(s) identified for improvement for each school that was identified for CSI, based on the school-level needs assessment(s) and root cause analysis.

## **ESSER/ELO (32100, 32120, 32130, 32140, 32160, 32170, 32180, 32190)**

- Preventing, preparing for, and responding to COVID-19, addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings.

## **LOCAL CONTROL FUNDING FORMULA (LCFF)**

- Employees funded with only LCFF (100%) are not required to complete the Time Accounting documents
- Time Accounting documents are required if LCFF is combined with other categorical funding

## **PERSONNEL**

All district employees who are paid in full or part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend of grant activities. (2 CFR 200.430)

## **LEAVE**

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as annual leave.

- ARTICLE 3. Resignations, Dismissals, and Leaves of Absence [44930 - 44988] (Article 3 enacted by Stats. 1976, Ch. 1010.)
  - 44984. (a) The governing board of a school district shall provide by rules and regulations for industrial accident and illness leaves of absence for all certificated employees. The governing board of a school district that is created or whose boundaries or status is changed by an action to organize or reorganize school districts completed after the effective date of this section shall provide by rules and regulations for these leaves of absence on or before the date on which the organization or reorganization of the school district becomes effective for all purposes.
  - If a certificated employee is absent from his or her duties on account of an industrial accident or illness, he or she shall be paid the portion of the salary due him or her for any month in which the absence occurs as, when added to his or her temporary disability indemnity under Division 4 or Division 4.5 of the Labor Code, will result in a payment to him or her of not more than his or her full salary. Ed Code 44984 (a)(4)(A)

- The phrase “full salary” as used in this subdivision shall be computed so that it shall not be less than the employee’s “average weekly earnings” as that phrase is used in Section 4453 of the Labor Code. For purposes of this section, however, the maximum and minimum average weekly earnings set forth in Section 4453 of the Labor Code shall otherwise not be deemed applicable. Ed Code 44984 (a)(4)(B)
- An employee on authorized leave must continue to complete the required time accounting forms.

### **EMPLOYEE RESPONSIBILITIES**

- If you are a Kingsburg JUHSD employee whose position is funded with federal funds, you must complete monthly personnel activity reports
- At the beginning of the school year you will meet with the Executive Director of Student Services to review your job duty statement to sign
- Be knowledgeable about your duties and funding sources as stated in the job duty statement for your position (the job duty statement is different than your District Job Description)
- There are two time accounting forms to use depending on funding sources
  - 1) Single funded employees must fill out the Single Funded Categorical Personnel Certification form
  - 2) Multi funded employees must fill out the Multi-funded Categorical Personnel Certification form and Time Sheet for Multi-Funded Categorical Personnel form
- The reports are to be prepared and signed by the employee (employee's original signature), then submitted to the Executive Director of Student Services within ten days after the end of each month.

### **SINGLE FUNDED TIME ACCOUNTING**

When an employee works solely with a single federal fund, they will need to sign the "Time Sheet for Single Funded Categorical Personnel Certification" every month for the school categorical file.

#### **Documents include but not limited to:**

- 1) Signed Single Funded Categorical Personnel Certification
- 2) Student list - first name only
- 3) Lesson Plan, Personal Activity log and Schedule, or timesheet

### **MULTI-FUNDED TIME ACCOUNTING**

When an employee is funded with more than one funding source, the employee is considered to work with multiple cost objectives. They will need to sign the "Time Sheet for Multi-Funded Categorical Personnel" every month for the school categorical file.



**Documents include but not limited to:**

- 1) Signed Multi-Funded Categorical Personnel Certification
  - 2) Time Sheet for Multi-Funded Categorical Personnel
  - 3) Student list - first name only
  - 4) Lesson Plan, Personal Activity log and Schedule, or timesheet
- Documents must accurately reflect a distribution of the actual time spent on each activity. The time accounting documents must account for the total time for which the person is employed regardless of the funding sources. The records must represent the total time, on a daily basis, that the employee is employed for the District.
  - Documents are written neatly and legible in a lesson plan form and student list or roster is included. Documentation should be easily read and understood.
  - If multi-funded, the activities/duties are marked to indicate which funding source the activity/duty represents.

**EXECUTIVE DIRECTOR OF STUDENT SERVICES RESPONSIBILITIES**

The Executive Director of Student Services must ensure that all affected employees and their supervisors are familiar with the documentation guidelines and funding compliance and are following these requirements.

- The Executive Director of Student Services will meet with each employee that is categorically funded to review and sign a Job Duty Statement. It is important that each employee knows the funding source(s) for their position; if multi-funded, the percent; and the amount of time (per day/week) for which they have been employed.
- All original signed Duty Statements from the Sites are collected from the sites and kept at the District Office (copies kept in site Categorical Files)
- The Executive Director will collect Time Accounting site documents monthly. Documents must be submitted in a timely manner: Time sheets for Single-Funded Categorical Personnel and Time Sheets for Multi-Funded Categorical Personnel are collected monthly and due on the 10<sup>th</sup> of the following month.
- Three times a year the information will be given to the Chief Business Official to monitor district compliance.

**CHIEF BUSINESS OFFICIAL RESPONSIBILITIES**

- The Chief Business Official will monitor and check all District Time Accounting Records to meet Federal Requirements and Auditor Standards.
- Three times a year in November, March and June a reconciliation will be made between the Multi-Funded employees' Time Sheet for Multi-Funded Categorical Personnel documentation and the employees' actual funding charges. The Chief Business Official will note discrepancies between the hours reported on the form and actual charges as well as any missing documentation. He/she will follow up with the Program Manager as necessary until all hours are reconciled.
- The Chief Business Official will compare Multi-Funded Categorical Personnel

documentation of employees with the Payroll percentages three times a year. If the difference between the employee's time accounting and the payroll percentages are over or under 2% of the funding sources a journal entry will be prepared by The Chief Business Official and entered by a Financial Analyst after the fact to correct the payroll charges to reflect the actual activity of the employee.

**Chief Business Official Timeline for Time Accounting:**

**Monthly:** Time Sheet for Multi-Funded Categorical Personnel must be turned in monthly to the Executive Director of Student Services by the 10<sup>th</sup>.

**October 15<sup>th</sup>:** Send Duty Statement to school sites and departments

**November 10<sup>th</sup>:** Duty Statements due to the Executive Director of Student Services

**November 10<sup>th</sup>:** The first Single Funded and Multi-Funded Categorical Personnel Certification documentation is due from the Executive Director of Student Services. The Chief Business Official will check for accuracy and reconcile employee time accounting with payroll records.

**During the month of November:** The Chief Business Official will note discrepancies between the hours reported on the form and actual charges as well as any missing documentation. He/she will follow up with the Program Manager as necessary until all hours are reconciled. He/she will also check for any differences between the employee's time accounting and the payroll percentages and follow the appropriate steps to correct the payroll charges in the General Ledger to reflect the actual activity of the employee.

**March 10<sup>th</sup>:** The second Single Funded and Multi-Funded Categorical Personnel Certification documentation is due from the Executive Director of Student Services. The Chief Business Official will check for accuracy and reconcile employee time accounting with payroll records.

**During the month of March:** The Chief Business will note discrepancies between the hours reported on the form and actual charges as well as any missing documentation. He/she will follow up with the Program Manager as necessary until all hours are reconciled. He/she will also check for any differences between the employee's time accounting and the payroll percentages and follow the appropriate steps to correct the payroll charges in the General Ledger to reflect the actual activity of the employee.

**Last Day of Work:** The Single Funded and Multi-Funded Categorical Personnel Certification documentation is due from all sites and departments. The Chief Business Official will check for accuracy and reconcile employee time accounting with payroll records.

**Last Day of Work:** May and June Time Sheets for Single-Funded and Multi-Funded Categorical Personnel are due to the Executive Director of Student Services.

**During the month of June:** The Chief Business will note discrepancies between the hours reported on the form and actual charges as well as any missing documentation. He/she will follow up with the Program Manager as necessary until all hours are reconciled. He/she will also check for any differences between the employee's time accounting and the payroll percentages and follow the appropriate steps to correct the payroll charges in the General Ledger to reflect the actual activity of the employee.

## **Time & Effort**

### **Under Extraordinary Circumstances**

#### **Policy:**

During extended periods of emergency or extraordinary circumstances Kingsburg Joint Union High School District will take necessary steps to adjust time and effort reporting to meet the immediate health and safety needs of students and staff while ensuring documentation is maintained to support the use of federal program funds during the emergency period.

#### **Procedures:**

When an emergency or period of extraordinary circumstances is declared by the superintendent or designee disrupting normal work activities for more than two weeks the following procedures will take effect:

1. If an extraordinary circumstance results in the closure of school buildings and/or other facilities, or otherwise prohibits employees from working normal hours in their assigned location, the superintendent or designee will determine if employees, paid from all funds sources, will be allowed to work from home where feasible, in the interim. (BP 4113.5(a), BP 4213.5, BP 4313.5)
2. Employees' direct supervisors will determine which employees can perform their duties from home and will report that to the superintendent.
3. Employees paid in whole or part with federal funds will be required to maintain a work log on a weekly basis, including 100% of their work performed and the program(s) supported by the activities identified.
4. Employees working on multiple cost objectives, will submit logs to their direct supervisor on a monthly basis, and the supervisor will be responsible for verifying the accuracy of the reports. Reports may be signed electronically or may be signed and scanned for submission. The Executive Director of Student Services will review and maintain all reports.
5. Employees paid from a single federal program, funding source or cost objective, will retain the log and submit it monthly, following normal procedures.

6. If the duties of an employee paid in whole or part with federal funds are changed due to the emergency situation, the employee will continue to maintain a log of their activities, the employee's duty statement will be revised within two weeks to reflect the actual duties during the time of emergency and the Chief Business Official will reconcile the budget to reflect actual cost with actual duties performed within two weeks of the end of the emergency situation. Primary consideration will be given to ways employees paid with grant funds can support continuing activities for students served by the grant.
7. Employees paid from all fund sources who are unable to perform their normal duties due to school closures or other emergency situations, will be reassigned where feasible, with first priority on activities supporting activities for students served by grant funds, or placed on paid leave based on Kingsburg Joint Union High School District's paid leave policy (AR 4161.1, AR 4161.8, AR 4161.11, AR 4261.1).
8. Any waivers of time and effort reporting requirements from federal awarding agencies will be applied to these procedures as applicable.

**Kingsburg Joint Union High School District  
Multi-Funded Categorical Personnel Certification**

School Year: \_\_\_\_\_

Month: \_\_\_\_\_

Employee Name: \_\_\_\_\_

Categorical Job: \_\_\_\_\_

Resource/Program	Hours/Even	Hours/Odd	%
0100 LCFF			
3010 Title I			
3010 Title I/AVID			
3182 CSI			
32100/32120/32130/32140 ESSER			
32160, 32170, 32180, 32190 ELO			
4035 Title II			
4127 Title IV			
53100 Food Services			
6500/3310 Special Ed			

I affirm that I performed work consistent with this schedule. Additional verification (time sheet, lesson plans, and /or student list) has been provided.

\_\_\_\_\_ I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100% of these activities.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

**Kingsburg Joint Union High School District  
Single Funded Categorical Personnel Certification**

School Year: \_\_\_\_\_

Month: \_\_\_\_\_

Employee Name: \_\_\_\_\_

Categorical Job: \_\_\_\_\_

Resource/Program	Hours/Even		Hours/Odd	%
0100 LCFF				
3010 Title I				
3010 Title I/Avid				
3182 CSI				
32100/32120/32130/32140 ESSER				
32160, 32170, 32180, 32190 ELO				
4035 Title II				
4127 Title IV				
53100 Food Services				
6500/3310 Special Ed				

I affirm that I performed work consistent with this schedule. Additional verification (time sheet, lesson plans, student list) has been provided.

\_\_\_\_\_ I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100% of these activities.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

## Time Sheet for Multi-Funded Categorical Personnel

Employee Name: \_\_\_\_\_ Month: \_\_\_\_\_ Year: \_\_\_\_\_  
 Categorical Job: \_\_\_\_\_

### How am I funded

Program	%	Program	%
CSI		Special Education	
ESSER/ELO		Title I	
Food Service		Title II	
LCFF		Title IV	

Program	Activity												Total	%	
	1	2	3	4	5	6	7	8	9	0	1	2			
(P) Present, (A) Absence, (W) Weekend, (H) Holiday, (X) N/A															
CSI															
ESSER/ ELO															
Food Service															
LCFF															
Special Education															
Title I															
Title II															
Title IV															

I hereby certify that this report is an after-the-fact determination of actual effort expanded for the period indicated and that I have full knowledge of 100% of these activities.

\_\_\_\_\_  
 Signature of Employee \_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature of Supervisor \_\_\_\_\_  
 Date

These reports are to be filed in the district's categorical files to be reviewed at the end of each fiscal year. Please make a copy for your records and send the original to District Office by the 10<sup>th</sup> of the following month.



# LESSON PLAN – Single funded/Multi funded

Name: \_\_\_\_\_ School: \_\_\_\_\_ Month: \_\_\_\_\_ Week Of: \_\_\_\_\_

List the instruction time and days that he/she assist students. Please use this calendar to input time for your multi-funded log, it has to match.

Funding	Monday Subject/Activities	Tuesday Subject/Activities	Wednesday Subject/Activities	Thursday Subject/Activities	Friday Subject/Activities
Please check one <input type="checkbox"/> Title I <input type="checkbox"/> Title II <input type="checkbox"/> Title IV <input type="checkbox"/> CSI <input type="checkbox"/> ESSER/ ELO <input type="checkbox"/> Special Education					
Period: Please check one <input type="checkbox"/> Title I <input type="checkbox"/> Title II <input type="checkbox"/> Title IV <input type="checkbox"/> CSI <input type="checkbox"/> ESSER/ ELO <input type="checkbox"/> Special Education					
Period: Please check one <input type="checkbox"/> Title I <input type="checkbox"/> Title II <input type="checkbox"/> Title IV <input type="checkbox"/> CSI <input type="checkbox"/> ESSER/ ELO <input type="checkbox"/> Special Education					

I certify that the information recorded on this report is true and correct to the best of my knowledge.

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Supervisor \_\_\_\_\_ Date \_\_\_\_\_

**ISSUE:**

Presented to the Board is Lightwork's Unlimited LLC, dba Backstage Theatrical quote for a wireless headset system for the Theater in the amount of \$16,163.18.

**ACTION:**

Approve or deny Lightwork's Unlimited LLC, dba Backstage Theatrical quote for wireless headset system.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_



Lightworks Unlimited LLC, dba Backstage Theatrical  
 500 8th St  
 San Francisco, CA 94103  
 (415) 775-5555

Date: **October 27, 2022**  
 Quote #: **Q10272022.3**  
 Customer ID:

**Bill To: Kingsburg Joint Union High School  
 District Office - Accounts Payable  
 1900 18th Avenue  
 Kingsburg, CA 93631**

**Ship to: Kingsburg Joint Union High School  
 District Office -Receiving  
 1900 18th Avenue  
 Kingsburg, CA 93631  
 Ref: PO xxxxxx**

Salesperson Randy G.	Job Name KHS Choir	Project #	Payment Terms PREPAID	Due Date DUE UPON ISSUE OF INVOICE	Shipping PREPAID	Method GROUND
Qty	Manufacturer	Item #	Description		Unit Cost	Line Total
1	ClearCom/HME	CZ-DX410-4UP	DX410 System - 4 user bundle with headsets: 2-channel, 2.4GHz, US/Canada w/ (1) BS410 base station, (4) BP410 wireless beltpacks, (8) BAT50 batteries, (1) AC50 charging station, (5) CC15 single ear headsets		\$ 10,851.76	\$ 10,851.76
2	ClearCom/HME	CZ-BP410	BP-410 Wireless Beltpack, 2.4 GHz w/ (2) BAT50 batteries		\$ 1,115.29	\$ 2,230.59
1	ClearCom/HME	CZ11450	CC-15-MD4 Single Ear headset for DX products		\$ 194.12	\$ 194.12
4	ClearCom/HME	CZ115451	CC-30-MD4 Dual-Ear headset for DX products		\$ 322.06	\$ 1,288.24
					\$ -	\$ -
					\$ -	\$ -
					<b>Subtotal</b>	\$ 14,564.71
					<b>Sales Tax</b>	1,307.18
					<b>Estimated Shipping / Freight</b>	291.29
					<b>Equipment Total:</b>	\$ 16,163.18

This quotation is per a 'Bill of Materials', not per plans or drawings. Prices are based upon a total order.  
 Prices are good for 30 Days.  
 Installation Services are not included in this quotation and are available upon request.

Due to the Covid 19 Global Parts Shortage, many items are experiencing extended supply delays .  
 I will do my best to advise on when items in this quotation/order are expected to be available for shipping.  
 Please except my apologies for any inconvenience the delays may create during the process/fulfilment of any orders.

Approved By: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_

**Please send approved quote or purchase order to Backstage Theatrical**  
**Thank you for your business!!**  
 Main: (559) 705-6816 / Mobile: (559) 281-3616 / email: randy@backstagetheatrical.com

**ISSUE:**

Presented to the Board is the resignation of RSP Classroom Aide Norma Escamilla as of December 22, 2022.

**ACTION:**

Approve or deny the resignation of RSP Classroom Aide Norma Escamilla as of December 22, 2022.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

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

**ISSUE:** Presented to the Board is the resignation of RSP Classroom Aide Alma Rios as of January 16, 2023.

**ACTION:** Approve or deny the resignation of RSP Classroom Aide Alma Rios.

**RECOMMENDATION:** Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

**ISSUE:**

Presented to the Board is the Overnight Trip Request for the KHS Wrestling Team at Golden Valley High School in Bakersfield, CA on February 9<sup>th</sup> – February 11<sup>th</sup>, 2023.

**ACTION:**

Approve or deny the Overnight Trip Request for the KHS Wrestling Team at Golden Valley High School in Bakersfield, CA.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

**ISSUE:**

Presented to the Board is the Overnight Trip Request for the KHS Wrestling Team at Kern Valley High School, Bakersfield, CA on February 10<sup>th</sup> – February 11<sup>th</sup>, 2023.

**ACTION:**

Approve or deny the Overnight Trip Request for the KHS Wrestling Team at Kern Valley High School, Bakersfield, CA.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

**ISSUE:**

Presented to the Board is the Overnight Trip Request for the KHS Wrestling Team at Morro Bay High School in Morro Bay CA, on February 16 – February 18, 2023.

**ACTION:**

Approve or deny the Overnight Trip Request for the KHS Wrestling Team at Morro Bay High School in Morro Bay, CA.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_



**ISSUE:**

Presented to the Board is Mark Wilson Construction Fee Proposal for Project Management Services for Kingsburg High School courtyard renovation project in the amount of \$20,700.00.

**ACTION:**

Approve or deny the Mark Wilson Construction Fee Proposal for Project Management Services.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_



**MARK WILSON  
CONSTRUCTION**

---

December 8, 2022

Don Shoemaker  
1900 18th Ave, Kingsburg, CA 93631

RE: Project Management Services for Kingsburg H.S. District

Don,

Thank you for the opportunity to provide Project Management services to Kingsburg High School District for multiple potential projects. All work will be done based on the schedule of values noted below. Should a line not be needed, the amount will be credited back to the District Below is our scope of work and proposed Fee for the work.

In general, we will take the lead with The District, contractors and all consultants related to:

1. Assisting in selection and recommendation for design consultants
2. Tracking Progress of work
3. Assigning and tracking critical dates
4. Assisting in accountability to meet dates
5. Quality review of drawings and contracts
6. Meetings as required for status and follow up
7. Assisting in the bid process
8. Advise as required related to all projects
9. Assist with close-out of projects
10. Attend OAC meetings weekly

**Project specific items**

Please see the attached proposal sheets for each project and scope to be included.

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Doug Reitz', is written over a horizontal line.

Doug Reitz  
President

---

5799 East Clinton Avenue | Fresno, California 93727 | Tel: 559.348.0421 | Fax: 559.348.0471 | License# 774987

**LISTEN. PLAN. BUILD.**

## Fee Proposal for PM Services Kingsburg HS Site Concrete

### Constructability Review and Meetings

Construction Documents	10	\$	150	\$	1,500
------------------------	----	----	-----	----	-------

### Estimates

Construction Documents	0	\$	150	\$	-
------------------------	---	----	-----	----	---

### Project Schedule

Pre Bid	4	\$	150	\$	600
---------	---	----	-----	----	-----

Construction Schedule / Review	8	\$	150	\$	1,200
--------------------------------	---	----	-----	----	-------

### Design Meetings

Status and tracking meetings	4	\$	150	\$	600
------------------------------	---	----	-----	----	-----

Value Engineering and Alternates	4	\$	150	\$	600
----------------------------------	---	----	-----	----	-----

### Bidding

Bidder interest	4	\$	150	\$	600
-----------------	---	----	-----	----	-----

Pre Bid RFI review	8	\$	150	\$	1,200
--------------------	---	----	-----	----	-------

Bid Day Opening and Analysis	4	\$	150	\$	600
------------------------------	---	----	-----	----	-----

Award Recommendation	4	\$	150	\$	600
----------------------	---	----	-----	----	-----

### Construction

Attend OAC Meetings 16 weeks	48	\$	150	\$	7,200
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Misc Items requested	40	\$	150	\$	6,000
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				\$	20,700
--	--	--	--	----	--------

**ISSUE:**

Presented to the Board is the KJUHSD 2021-2022 Audit Report

**ACTION:**

Approve or deny the KJUHSD 2021-2022 Audit Report.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

**COUNTY OF FRESNO  
KINGSBURG, CALIFORNIA**

**AUDIT REPORT  
JUNE 30, 2022**



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## Introductory Section

Kingsburg Joint Union High School District  
 Audit Report  
 For The Year Ended June 30, 2022

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Kingsburg Joint Union High School District  
 Audit Report  
 For The Year Ended June 30, 2022

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## Financial Section

**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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2022, 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 and schedule of the District's proportionate share of the net pension liability and schedule of District pension contributions, and Schedule of Changes in the District's Total 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, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 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 13, 2022 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  
Fresno, California  
December 13, 2022

## Management's Discussion and Analysis



# KJUHSD

KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

Superintendent | **Don Shoemaker**

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

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## KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. 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 2022 are as follows:

- Total assets decreased \$415,019. Net position increased \$3,066,090 from the prior year net position, which represents a -593.83% increase from fiscal year 2021 net position.
- General revenues accounted for \$17,260,342 of the total revenues. Program specific revenues, in the form of charges for services were \$675,543, operating grants and contributions accounted for \$4,981,557.
- The District had \$19,851,352 in expenses related to governmental activities; only \$5,657,100 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 \$17,260,342 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.

## **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 is divided into two distinct kinds of activities:

- 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.
- Business-type activities – This service is provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The District had no business-type activities for the fiscal year ended June 30, 2022.

### **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 2022 compared to 2021:

**Table 1: Net Position**

	Governmental Activities	
	2022	2021
<b>Assets</b>		
Current and other assets	\$ 13,452,577	\$ 13,743,118
Capital assets, net	24,703,456	24,827,934
Total Assets	<u>38,156,033</u>	<u>38,571,052</u>
<b>Deferred Outflows</b>	<u>3,819,435</u>	<u>3,630,075</u>
<b>Liabilities</b>		
Current liabilities	1,884,867	2,442,053
Long-term liabilities	30,989,327	39,784,678
Total Liabilities	<u>32,874,194</u>	<u>42,226,731</u>
<b>Deferred Inflows</b>	<u>6,551,509</u>	<u>490,721</u>
<b>Net Position</b>		
Net investment in capital assets	3,749,032	2,740,193
Restricted	8,571,777	8,333,326
Unrestricted	(9,771,044)	(11,589,844)
Total Net Position	<u>\$ 2,549,765</u>	<u>\$ (516,325)</u>

Total assets decreased \$415,019. Net position of the District's governmental activities increased \$3,066,090 from the prior year net position.

## Changes in Net Position

Table 2 reflects the change in net position for fiscal year 2022 compared to 2021:

**Table 2: Changes in Net Position**

	Governmental Activities	
	2022	2021
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 675,543	\$ 376,825
Operating and capital grants and contributions	4,981,557	7,410,519
General revenues		
LCFF sources	14,110,485	13,125,872
State revenues	285,683	282,400
Local revenues	2,864,174	2,682,923
Total Revenues	<u>22,917,442</u>	<u>23,878,539</u>
<b>Program expenses:</b>		
Instruction	10,122,048	13,640,932
Instruction-related services	1,207,978	1,955,383
Pupil services	1,993,765	1,318,389
Ancillary services	1,086,651	726,811
Community services	80,522	64,066
General administration	1,106,731	1,261,963
Plant services	2,705,663	2,873,420
Other outgo	540,227	496,628
Interest on long-term debt	1,007,767	1,058,058
Total Expenses	<u>19,851,352</u>	<u>23,395,650</u>
<b>Changes in Net Position</b>	<u>\$ 3,066,090</u>	<u>\$ 482,889</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 \$22,869,642, and expenditures of \$22,612,855. The positive change in the governmental fund balance for the year of \$256,787, reflects that the District was 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 2022, 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 2022, the District had \$24,703,456 invested in capital assets. Table 3 reflects fiscal year 2022 balances compared to 2021:

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

	Governmental Activities	
	2022	2021
Land	\$ 6,868	\$ 6,868
Land improvement	5,030,221	5,156,438
Buildings	18,738,914	18,954,345
Equipment	859,182	501,313
Work-in-progress	68,271	208,970
Totals	<u>\$ 24,703,456</u>	<u>\$ 24,827,934</u>

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

**Long-Term Debt**

At year-end, the District had \$7,377,874 in net pension liability. This is a decrease of \$7,203,457 from last year as shown in Table 4.

**Table 4: Outstanding Debt, at Year-End**

	Governmental Activities	
	2022	2021
Net pension liability	\$ 7,377,874	\$ 14,581,331
General obligation bonds	18,018,679	18,796,640
Accreted interest on general obligation bonds	2,674,691	3,013,093
Postemployment health benefits	2,690,000	3,213,627
Lease liability	-	7,096
Compensated absences	228,083	172,891
Totals	<u>\$ 30,989,327</u>	<u>\$ 39,784,678</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, 2022**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash in County Treasury	\$ 11,606,068
Cash on Hand and in Banks	247,354
Accounts Receivable	1,565,485
Unamortized Issuance Costs	33,670
Capital Assets:	
Land	6,868
Land Improvements, Net	5,030,221
Buildings, Net	18,738,914
Equipment, Net	859,182
Work in Progress	68,271
Total Assets	<u>38,156,033</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Outflows of Resources - Pensions	3,275,363
Deferred Outflows of Resources - OPEB	544,072
Total Deferred Outflows of Resources	<u>3,819,435</u>
<b>LIABILITIES:</b>	
Accounts Payable	1,392,637
Unearned Revenue	492,230
Noncurrent Liabilities:	
Net Pension Liability	7,377,874
Other Postemployment Benefit Obligation	2,690,000
Due within one year	1,455,407
Due in more than one year	19,466,046
Total Liabilities	<u>32,874,194</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	5,797,576
Deferred Inflows of Resources - OPEB	753,933
Total Deferred Inflows of Resources	<u>6,551,509</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	3,749,032
Restricted For:	
Debt Service	2,685,145
Capital Projects	4,925,674
Other Purposes	960,958
Unrestricted	(9,771,044)
Total Net Position	<u>\$ 2,549,765</u>

The accompanying notes are an integral part of this statement.



**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
<b>PRIMARY GOVERNMENT:</b>				
Governmental Activities:				
Instruction	\$ 10,122,048	\$ 68,413	\$ 2,476,631	\$ (7,577,004)
Instruction-Related Services	1,207,978	8,071	293,063	(906,844)
Pupil Services	1,993,765	11,532	688,779	(1,293,454)
Ancillary Services	1,086,651	3,280	742,593	(340,778)
Community Services	80,522	470	16,903	(63,149)
General Administration	1,106,731	6,885	248,631	(851,215)
Plant Services	2,705,663	576,892	508,929	(1,619,842)
Other Outgo	540,227	-	6,028	(534,199)
Interest on Long-Term Obligations	1,007,767	-	-	(1,007,767)
Total Governmental Activities	<u>19,851,352</u>	<u>675,543</u>	<u>4,981,557</u>	<u>(14,194,252)</u>
Total Primary Government	<u>\$ 19,851,352</u>	<u>\$ 675,543</u>	<u>\$ 4,981,557</u>	<u>(14,194,252)</u>
General Revenues:				
				14,110,485
LCFF Sources				285,683
State Revenues				2,864,174
Local Revenues				<u>17,260,342</u>
Total General Revenues				3,066,090
Change in Net Position				(516,325)
Net Position - Beginning				<u>2,549,765</u>
Net Position - Ending				<u>\$ 2,549,765</u>

The accompanying notes are an integral part of this statement.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

	General Fund	Building Fund
	<u>          </u>	<u>          </u>
<b>ASSETS:</b>		
Cash in County Treasury	\$ 4,078,743	\$ 3,955,668
Cash on Hand and in Banks	-	-
Accounts Receivable	1,335,269	13,367
Total Assets	<u>5,414,012</u>	<u>3,969,035</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Accounts Payable	\$ 1,037,526	\$ 7,954
Unearned Revenue	492,230	-
Total Liabilities	<u>1,529,756</u>	<u>7,954</u>
Fund Balance:		
Restricted Fund Balances	539,620	3,961,081
Assigned Fund Balances	218,634	-
Unassigned:		
Reserve for Economic Uncertainty	566,256	-
Other Unassigned	2,559,746	-
Unassigned, reported in nonmajor:		
Special Revenue Funds	-	-
Total Fund Balance	<u>3,884,256</u>	<u>3,961,081</u>
Total Liabilities and Fund Balances	<u>\$ 5,414,012</u>	<u>\$ 3,969,035</u>

The accompanying notes are an integral part of this statement.

Bond Interest & Redemption	Other Governmental Funds	Total Governmental Funds
\$ 2,678,333	\$ 893,324	\$ 11,606,068
-	247,354	247,354
6,812	210,037	1,565,485
<u>2,685,145</u>	<u>1,350,715</u>	<u>13,418,907</u>
\$ -	\$ 52,433	\$ 1,097,913
-	-	492,230
<u>-</u>	<u>52,433</u>	<u>1,590,143</u>
2,685,145	1,283,031	8,468,877
-	-	218,634
-	-	566,256
-	-	2,559,746
-	15,251	15,251
<u>2,685,145</u>	<u>1,298,282</u>	<u>11,828,764</u>
<u>\$ 2,685,145</u>	<u>\$ 1,350,715</u>	<u>\$ 13,418,907</u>

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**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
 RECONCILIATION OF THE BALANCE SHEET, GOVERNMENTAL FUNDS,  
 TO THE STATEMENT OF NET POSITION  
 JUNE 30, 2022

Total Fund Balances - Balance Sheet, Governmental Funds	\$ 11,828,764
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	45,387,795
Accumulated depreciation/amortization	(20,684,339)
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
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(294,724)
General obligation bonds payable	(18,018,679)
Accreted interest	(2,674,691)
Other post-employment benefits payable (OPEB)	(2,690,000)
Net pension liability	(7,377,874)
Compensated absences payable	(228,083)
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	3,275,363
Deferred inflows of resources related to pensions	(5,797,576)
Deferred outflows of resources related to OPEB	544,072
Deferred inflows of resources related to OPEB	(753,933)
Total Fund Balance of Governmental Activities - Statement of Net Position	<u>\$ 2,549,765</u>

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 FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Building Fund
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 5,733,677	\$ -
Education Protection Account Funds	3,758,972	-
Local Sources	4,617,836	-
Federal Revenue	1,925,364	-
Other State Revenue	1,764,404	-
Other Local Revenue	1,195,830	54,037
Total Revenues	<u>18,996,083</u>	<u>54,037</u>
Expenditures:		
Current:		
Instruction	10,966,464	-
Instruction - Related Services	1,361,168	-
Pupil Services	1,838,511	-
Ancillary Services	528,350	-
Community Services	79,738	-
General Administration	1,159,748	-
Plant Services	1,745,559	17,976
Other Outgo	540,227	-
Capital Outlay	736,738	436,499
Debt Service:		
Principal	-	-
Interest	-	-
Total Expenditures	<u>18,956,503</u>	<u>454,475</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>39,580</u>	<u>(400,438)</u>
Other Financing Sources (Uses):		
Transfers In	165,000	-
Transfers Out	(75,000)	-
Total Other Financing Sources (Uses)	<u>90,000</u>	<u>-</u>
Net Change in Fund Balance	129,580	(400,438)
Fund Balance, July 1	3,754,676	4,361,519
Fund Balance, June 30	<u>\$ 3,884,256</u>	<u>\$ 3,961,081</u>

The accompanying notes are an integral part of this statement.

<u>Bond Interest &amp; Redemption</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 5,733,677
-	-	3,758,972
-	-	4,617,836
-	221,639	2,147,003
9,093	14,093	1,787,590
2,341,027	1,233,670	4,824,564
<u>2,350,120</u>	<u>1,469,402</u>	<u>22,869,642</u>
-	-	10,966,464
-	-	1,361,168
-	191,243	2,029,754
-	562,175	1,090,525
-	-	79,738
-	-	1,159,748
-	199,761	1,963,296
-	-	540,227
-	114,710	1,287,947
777,961	-	777,961
1,356,027	-	1,356,027
<u>2,133,988</u>	<u>1,067,889</u>	<u>22,612,855</u>
216,132	401,513	256,787
-	-	165,000
-	(90,000)	(165,000)
-	(90,000)	-
216,132	311,513	256,787
2,469,013	986,769	11,571,977
<u>\$ 2,685,145</u>	<u>\$ 1,298,282</u>	<u>\$ 11,828,764</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 256,787
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	1,325,462
Depreciation expense	(1,449,940)
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:	
	785,057
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	348,260
Compensated absences	(55,192)
Other post-employment benefits cost in excess of contributions	(195,816)
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:	<u>2,051,472</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$ 3,066,090</u>

The accompanying notes are an integral part of this statement.



**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**A. 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).

**1. 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.

**2. Basis of Presentation, Basis of Accounting**

**a. 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

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 three Funds maintained by the District: The General Fund (Fund 01), the Deferred Maintenance Fund (Fund 14), and the Special Reserve Fund for Other Than Capital Outlay (Fund 17). Although Fund 17 is a separate fund authorized in the Education Code, it does not meet the definition of a Special Revenue Fund under accounting principles generally accepted in the United States of America, and has therefore been combined into the General Fund for financial reporting purposes. The beginning fund balances have also been combined.

Building Fund. This 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. This 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. This fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

Capital Facilities Fund. This fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

b. 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.

# KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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.

### 3. 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.

### 4. Assets, Liabilities, and Equity

#### a. 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.

#### b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued 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. Inventories of the General Fund are immaterial and have been omitted from these statements.

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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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c. Capital Assets

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

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

<u>Asset Class</u>	<u>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 AC 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
Communication equipment	Mobile, portable radios, non-computerized	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
Audio visual 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

d. Receivable and Payable Balances

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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

e. 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.

f. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the 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.

g. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the Government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

h. 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.

i. 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 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 Program'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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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 Program 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.

5. 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.

6. GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 14 (Deferred Maintenance Fund) and Fund 17 (Special Reserve Fund for Other than Capital Outlay) are merged with the General Fund for purposes of presentation in the audit report.

7. 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, 2021
Valuation Date (VD) (PERS)	June 30, 2020
Measurement Date (MD)	June 30, 2021
Measurement Period (MP)	July 1, 2020 to June 30, 2021

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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8. 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.

9. 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.

10. 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. 87, Leases*

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

B. Excess of Expenditures Over Appropriations

As of June 30, 2022, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Bond Interest and Redemption Fund:	
Debt Service	\$ 1,243,979

Bond Interest and Redemption Fund: The District does not budget for the Bond Interest and Redemption Fund as this fund is managed by Kern County.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

C. Cash and Investments

1. 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 (\$4,333,102,675 as of June 30, 2022). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$11,606,068. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

Cash balances on hand and in banks (\$247,354 as of June 30, 2022) and in the revolving fund (\$0) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Investments:

The District's investments at June 30, 2022 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Cash in County Treasury	Less than 12 months	\$ 11,606,068
Cash on Hand and in Banks	Less than 12 months	247,354
Total Investments		<u>\$ 11,853,422</u>

4. Analysis of Specific Deposit and Investment Risks

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

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county 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.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

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.



**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to significant concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to significant interest rate risk.

e. Foreign Currency Risk

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

5. 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.

D. Accounts Receivable

Accounts receivable at June 30, 2022 consisted of the following:

	General Fund	Building Fund	Bond Interest and Redemption Funds	All Other Governmental Funds	Total Governmental Funds
Federal programs	\$ (1,291,551)	\$ -	\$ -	\$ 35,854	\$ (1,255,697)
State categorical aid programs	(471,849)	-	-	-	(471,849)
Other local receivables	3,098,669	13,367	6,812	174,183	3,293,031
Total	<u>\$ 1,335,269</u>	<u>\$ 13,367</u>	<u>\$ 6,812</u>	<u>\$ 210,037</u>	<u>\$ 1,565,485</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**E. Capital Assets**

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

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 6,868	\$ -	\$ -	\$ 6,868
Work in progress	208,970	58,552	199,251	68,271
Total capital assets not being depreciated	<u>215,838</u>	<u>58,552</u>	<u>199,251</u>	<u>75,139</u>
Capital assets being depreciated:				
Buildings	29,553,623	492,404	-	30,046,027
Improvements	12,120,426	471,366	-	12,591,792
Equipment	2,172,446	502,391	-	2,674,837
Leased assets	-	-	-	-
Total capital assets being depreciated	<u>43,846,495</u>	<u>1,466,161</u>	<u>-</u>	<u>45,312,656</u>
Less accumulated depreciation for:				
Buildings	(10,599,278)	(707,835)	-	(11,307,113)
Improvements	(6,963,988)	(597,583)	-	(7,561,571)
Equipment	(1,671,133)	(144,522)	-	(1,815,655)
Lease amortization	-	-	-	-
Total accumulated depreciation/amortization	<u>(19,234,399)</u>	<u>(1,449,940)</u>	<u>-</u>	<u>(20,684,339)</u>
Total capital assets being depreciated, net	<u>24,612,096</u>	<u>16,221</u>	<u>-</u>	<u>24,628,317</u>
Governmental activities capital assets, net	<u>\$ 24,827,934</u>	<u>\$ 74,773</u>	<u>\$ 199,251</u>	<u>\$ 24,703,456</u>

Depreciation/amortization was charged to functions as follows:

Instruction	\$ 545,870
Pupil Services	71,978
Ancillary Services	15,101
Community Services	784
General Administration	4,518
Plant Services	811,689
Total	<u>\$ 1,449,940</u>

**F. Interfund Balances and Activities**

Transfers To and From Funds

Transfers to and from funds at June 30, 2022, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Deferred Maintenance Fund	\$ 75,000	To provide for future deferred maintenance expenditures
Cafeteria Fund	General Fund	90,000	Reimbursement for food service salaries and benefits
Total		<u>\$ 165,000</u>	

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

G. Accounts Payable

Accounts payable at June 30, 2022 consisted of the following:

	General Fund	Building Fund	All Other Governmental Funds	Total Governmental Funds
Vendor payables	\$ (477,170)	\$ (45,062)	\$ (82,233)	\$ (604,465)
Salaries and benefits	647,082	-	-	647,082
Other	867,614	53,016	134,666	1,055,296
Total	<u>\$ 1,037,526</u>	<u>\$ 7,954</u>	<u>\$ 52,433</u>	<u>\$ 1,097,913</u>

H. 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.

Unearned revenue at June 30, 2022 consisted of the following:

	General Fund
K- 12 Strong Workforce Program	\$ 28,818
American Rescue Plan - Homeless Children and Youth II	3,684
Expanded Learning Opport Grant: ESSER III State Reserve	39,599
Expand Learn Opport Grant: ESSER III State Reserve, Emerg Needs	22,972
Expanded Learning Opportunities (ELO) Grant GEER II	8,088
Expanded Learning Opportunities Grant ESSER II State Reserve	4,094
Elementary and Secondary School Emergency Relief III Fund	67,013
Elementary and Secondary School Emergency Relief III Fund	266,091
ESEA: ESSA School Improvement (CSI) Funding for LEAs	51,871
Total	<u>\$ 492,230</u>

I. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2022, are as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
General obligation bonds	\$ 18,796,640	\$ -	\$ 777,961	\$ 18,018,679	\$ 851,785
Accreted interest	3,013,093	283,637	622,039	2,674,691	603,622
Other post-employment benefits payable	3,213,627	-	523,627	2,690,000	-
Compensated absences	172,891	55,192	-	228,083	-
Lease liability	7,096	-	7,096	-	-
Net pension liability	14,581,331	-	7,203,457	7,377,874	-
Total governmental activities	<u>\$ 39,784,678</u>	<u>\$ 338,829</u>	<u>\$ 9,134,180</u>	<u>\$ 30,989,327</u>	<u>\$ 1,455,407</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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 post-employment benefits payable	Governmental	General
Compensated absences	Governmental	General
Lease liability	Governmental	General
Net pension liability	Governmental	General

2. General Obligation Bonds and Accreted Interest on Capital Appreciation Bonds

The outstanding general obligation bond debt of the District at June 30, 2022, 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	4.10-5.50%
2006	12/14/06	8/1/31	4.00-8.00%
2008	2/29/08	8/1/32	4.00-8.00%
2014 A	9/30/14	8/1/44	2.00-3.50%
2016 Refunding	5/4/16	8/1/24	2.00-4.00%
2014 B	1/12/17	8/1/37	2.00-3.50%

<u>Bond</u>	<u>Original Issue</u>	<u>Bonds Outstanding July 1, 2021</u>	<u>Issued During Year</u>	<u>Redeemed During Year</u>	<u>Bonds Outstanding June 30, 2022</u>
1998	\$ 10,095,327	\$ 772,410	\$ -	\$ 267,961	\$ 504,449
2006	5,999,841	334,841	-	-	334,841
2008	3,899,389	454,389	-	-	454,389
2014 A	5,000,000	4,280,000	-	25,000	4,255,000
2016 Refunding	6,510,000	5,205,000	-	450,000	4,755,000
2014 B	8,000,000	7,750,000	-	35,000	7,715,000
	<u>\$ 39,504,557</u>	<u>\$ 18,796,640</u>	<u>\$ -</u>	<u>\$ 777,961</u>	<u>\$ 18,018,679</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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The annual requirements to amortize general obligation bonds, payable and outstanding, and accreted interest on capital appreciation bonds as of June 30, 2022 are as follows:

Year Ending June 30,	General Obligation Bonds		
	Principal	Interest	Total
2023	\$ 851,785	\$ 1,354,496	\$ 2,206,281
2024	917,664	1,356,867	2,274,531
2025	735,000	662,782	1,397,782
2026	830,000	629,581	1,459,581
2027	930,000	589,631	1,519,631
2028-2032	3,776,257	5,101,184	8,877,441
2033-2037	2,692,973	2,928,589	5,621,562
2038-2042	3,955,000	1,309,907	5,264,907
2043-2045	3,330,000	259,250	3,589,250
<b>Total</b>	<b>\$ 18,018,679</b>	<b>\$ 14,192,287</b>	<b>\$ 32,210,966</b>

Year Ending June 30,	Accreted Interest
2023	\$ 603,622
2024	583,773
2025	-
2026	-
2027	-
2028-2032	1,150,222
2033-2037	337,074
<b>Totals</b>	<b>\$ 2,674,691</b>

**J. Compensated Absences**

Compensated absences at June 30, 2022 consisted of:

	Compensated Absences	Benefits	Totals
Classified	\$ 141,325	\$ 14,514	\$ 155,839
Certificated	69,418	2,825	72,243
<b>Total</b>	<b>\$ 210,743</b>	<b>\$ 17,339</b>	<b>\$ 228,082</b>

All amounts are due after one year.

**K. Pension**

**1. General Information About the Pension Plans**

**a. Plan Descriptions**

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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at 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, 2022 are summarized as follows:

	CalSTRS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.4-2.4%	1.16-2.4%**
Required Employee Contribution Rates (at June 30, 2022)	10.25%	10.21%
Required Employer Contribution Rates (at June 30, 2022)	16.920%	16.920%
Required State Contribution Rates (at June 30, 2022)	10.828%	10.828%

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

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

	CalPERS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1-2.5%	1.0-2.5%
Required Employee Contribution Rates (at June 30, 2022)	7.00%	7.00%
Required Employer Contribution Rates (at June 30, 2022)	22.91%	22.91%

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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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c. Contributions

CalSTRS

For the fiscal year ended June 30, 2022 (measurement date June 30, 2021), 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, 2022 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation. For 2021-22, the employer rate reflects a 2.18% reduction from the rate that was originally required in the funding plan.

CalPERS

California Public Employees' Retirement Law 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, 2022 (measurement date June 30, 2021) the employee contribution rate was 7.00% and the employer contribution rate was 22.910% of covered payroll. For 2021-22, the employer rate reflects a 2.16% reduction from the rate originally adopted by the board on April 20, 2021, due to an amendment of Government Code 20825.2 (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, 2022 (measurement date June 30, 2021) 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
2020	10.328%	559,210
2021	10.328%	674,441
2022	10.828%	754,681

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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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d. Contributions Recognized

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

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 1,189,133	\$ 396,953	\$ 1,586,086
Contributions - State On Behalf Payments	754,681	-	754,681
Total Contributions	<u>\$ 1,943,814</u>	<u>\$ 396,953</u>	<u>\$ 2,340,767</u>

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

As of June 30, 2022 (measured June 30, 2021), 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	\$ 5,340,364
CalPERS	2,037,510
Total Net Pension Liability	<u>\$ 7,377,874</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, 2021. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 (STRS) and June 30, 2020 (PERS) rolled forward to measurement date June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2021 and June 30, 2022 were as follows:

	CalSTRS		Total For District Employees	CalPERS	
	District's Proportionate Share	State's Proportionate Share*		District's Proportionate Share	
Proportion June 30, 2021	0.0119%	0.0061%	0.0181%	0.0098%	
Proportion June 30, 2022	0.0117%	0.0059%	0.0176%	0.0100%	
Change in Proportion	-0.0002%	-0.0002%	-0.0004%	0.0002%	

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

a. Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ (6,219,911)	\$ (983,546)	\$ (7,203,457)
On Behalf Contribution Amount	754,681	-	754,681
Employer Contributions to Pension Plan	1,189,133	396,953	1,586,086
Change in Other Outflows/Inflows of Resources	4,368,823	(783,162)	3,585,661
Total Pension Expense	<u>\$ 92,726</u>	<u>\$ (1,369,755)</u>	<u>\$ (1,277,029)</u>



**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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b. Deferred Outflows and Inflows of Resources

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

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 1,943,814	\$ 396,953	\$ 2,340,767
Differences between actual and expected experience	13,378	60,825	74,203
Changes in assumptions	756,673	-	756,673
Net difference between projected and actual earnings	-	103,720	103,720
Total Deferred Outflows of Resources	<u>\$ 2,713,865</u>	<u>\$ 561,498</u>	<u>\$ 3,275,363</u>

  

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (568,326)	\$ (4,803)	\$ (573,129)
Change in employer's proportionate share	(114,427)	-	(114,427)
Net difference between projected and actual earnings	(4,224,365)	(885,655)	(5,110,020)
Total Deferred Inflows of Resources	<u>\$ (4,907,118)</u>	<u>\$ (890,458)</u>	<u>\$ (5,797,576)</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, 2022. 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	
2023	\$ 2,302,964	\$ 82,375	\$ (1,198,826)	\$ (234,842)	\$ 951,671
2024	359,150	51,608	(1,087,226)	(219,073)	(895,541)
2025	17,250	30,561	(1,109,112)	(219,073)	(1,280,374)
2026	17,250	396,954	(1,268,434)	(217,472)	(1,071,702)
2027	17,250	-	(72,608)	-	(55,358)
Thereafter	1	-	(170,912)	2	(170,909)
Total	<u>\$ 2,713,865</u>	<u>\$ 561,498</u>	<u>\$ (4,907,118)</u>	<u>\$ (890,458)</u>	<u>\$ (2,522,213)</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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c. Actuarial Assumptions

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

	CaSTRS	CalPERS
Fiscal Year	June 30, 2022	June 30, 2022
Measurement Date	June 30, 2021	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2015-2018	1997-2015
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.50%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	7.15%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

- (1) CaSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.
- (2) CaSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CaSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.
- (3) Varies by entry age and service.
- (4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% CaSTRS 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, CaSTRS 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 CaSTRS 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 CaSTRS 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.

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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

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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CalPERS			
Asset Class (1)	Assumed Asset Allocation	Real Return Years 1-10 (2,4)	Real Return Years 11+ (3,4)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

(1) In the Basic Financial Statements, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

(2) An expected inflation of 2.00% 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

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

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 10,871,069	\$ 3,435,528
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 5,340,364	\$ 2,037,510
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 749,984	\$ 876,855

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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**3. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability**

CalSTRS - Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2021 (Previously Reported)	\$ 60,998,578	\$ 43,479,028	\$ 17,519,550	\$ 5,959,275	\$ 11,560,275
Changes for the year:					
CalSTRS Auditor Adjustment	-	-	-	-	-
Change in Prop share	(207,336)	150,140	(357,476)	(214,442)	(143,034)
Service Cost	1,342,735	-	1,342,735	449,467	893,268
Interest	4,299,330	-	4,299,330	1,439,158	2,860,172
Differences between expected and actual experience	(594,282)	-	(594,282)	(198,930)	(395,352)
Change in assumptions	-	-	-	-	-
Change in benefits	-	-	-	-	-
Contributions:					
Employer	-	1,015,695	(1,015,695)	(339,994)	(675,701)
Employee	-	660,167	(660,167)	(220,984)	(439,183)
State On Behalf Payments	-	658,120	(658,120)	(220,299)	(437,821)
Net Investment Income	-	11,825,425	(11,825,425)	(3,958,443)	(7,866,982)
Other Income	-	15,956	(15,956)	(5,341)	(10,615)
Benefit Payments, including refunds of employee contributions	(2,947,238)	(3,000,709)	53,471	17,899	35,572
Administrative expenses	-	44,374	(44,374)	(14,854)	(29,520)
Borrowing Costs	-	15,806	(15,806)	(5,291)	(10,515)
Other Expenses	-	301	(301)	(101)	(200)
<b>Net Changes</b>	<b>1,893,209</b>	<b>11,385,275</b>	<b>(9,492,066)</b>	<b>(3,272,155)</b>	<b>(6,219,911)</b>
Balance at June 30, 2022	<u>\$ 62,891,787</u>	<u>\$ 54,864,303</u>	<u>\$ 8,027,484</u>	<u>\$ 2,687,120</u>	<u>\$ 5,340,364</u>

(1) - Includes refunds of employee contributions

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CalPERS - Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2021 (Previously Reported)	\$ 10,039,626	\$ 7,018,570	\$ 3,021,056
Changes for the year:			
Change in Proportionate Share	127,114	73,726	53,388
Service Cost	235,209	-	235,209
Interest	723,116	-	723,116
Differences between expected and actual experience	(6,404)	-	(6,404)
Change in Assumptions	-	-	-
Contributions:			
Employer	-	297,816	(297,816)
Employee	-	102,119	(102,119)
Nonemployer	-	-	-
Net Investment Income	-	1,596,036	(1,596,036)
Plan to Plan Resource Movement	-	-	-
Benefit Payments, including refunds of employee contributions	(494,226)	(494,226)	-
Administrative expenses	-	(7,116)	7,116
Other expenses	-	-	-
Net Changes	584,809	1,568,355	(983,546)
Balance at June 30, 2022	\$ 10,624,435	\$ 8,586,925	\$ 2,037,510

(1) - Includes refunds of employee contributions

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

L. Postemployment Benefits Other Than Pension Benefits

1. 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 vary by employment classification, age and date of hire as follows:

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Certificated employees

Employee 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

Employee 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

Employee 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, 2022, the following retirees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	93
Total number of participants	<u>94</u>

2. 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
Discount Rate	3.69%
Healthcare Cost Trend Rates	5.75% per year
Retiree's Share of Costs	0.00% of projected health insurance premiums

The discount rate was based on the Bond Buyer 20 Bond Index.

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
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Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 3,213,627
Changes for the year:	
Service cost	167,805
Interest	57,800
Benefit payments	(31,281)
Differences between expected and actual	(398,098)
Changes in assumptions and other inputs	<u>(319,853)</u>
Net changes	<u>(523,627)</u>
Balance at June 30, 2022	<u>\$ 2,690,000</u>

There were no changes in benefit terms for the fiscal year ended June 30, 2022. The discount rate changed to 3.69% and healthcare cost trend rate changed to 5.75%.

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 1-percentage-point lower or 1-percentage-point-higher than the current discount rate:

	<u>1% Decrease 2.69%</u>	<u>Discount Rate 3.69%</u>	<u>1% Increase 4.69%</u>
Total OPEB Liability	\$ <u>2,890,095</u>	\$ <u>2,690,000</u>	\$ <u>2,502,841</u>

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 healthcare cost trend rates that are 1-percentage-point-lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease 4.75%</u>	<u>Healthcare Cost Trend Rate 5.75%</u>	<u>1% Increase 6.75%</u>
Total OPEB Liability	\$ <u>2,421,405</u>	\$ <u>2,690,000</u>	\$ <u>2,998,678</u>



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

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$195,816.

At June 30, 2022 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	\$ 284,704	\$ 306,762
Difference between expected and actual experience	469,229	215,404
Contributions made subsequent to measurement date	-	21,906
Total	<u>\$ 753,933</u>	<u>\$ 544,072</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
2023	\$ 97,728	\$ 117,617
2024	97,728	95,711
2025	97,728	95,711
2026	97,728	95,711
2027	97,728	95,717
Thereafter	<u>265,293</u>	<u>43,605</u>
Total	<u>\$ 753,933</u>	<u>\$ 544,072</u>

M. 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**N. Restricted Fund Balances**

Restricted fund balances at June 30, 2022 are as follows:

Educator Effectiveness, FY 2021-22	\$	185,346
Lottery: Instructional Materials		11,705
Special Ed: Dispute Prevention and Dispute Resolution		10,041
Special Ed: Learning Recovery Support		30,920
A-G Access/Success Grant		153,065
A-G Learning Loss Mitigation Grant		56,193
Expanded Learning Opportunities (ELO) Grant		52,194
Expanded Learning Opportunities Grant: Paraprofessional Staff		2,156
Other Restricted Local		38,000
Student Body Fund		247,354
Cafeteria Fund		71,084
Building Fund		3,961,081
Capital Facilities Fund		964,593
Bond Interest and Debt Service Fund		<u>2,685,145</u>
Totals	\$	<u><u>8,468,877</u></u>

**O. Joint Ventures (Joint Powers 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 educational 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  
(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 school districts.

Each JPA is governed by a board consisting of a representative from each member district. 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

Each district 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, 2022 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, OSS	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
Valley Regional Occupational Program	Valley Regional Occupational Program 1305 Q Street Sanger, CA 93657

**P. Subsequent Events**

Subsequent events have been evaluated through the date these financial statements were available to be issued.

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## Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

**EXHIBIT B-1**

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2022

	1		2		3		Variance with Final Budget Positive (Negative)
	Budgeted Amounts				Actual		
	Original	Final					
<b>Revenues:</b>							
<b>LCFF Sources:</b>							
State Apportionment or State Aid	\$ 6,710,888	\$ 5,733,677	\$ 5,733,677	\$ 5,733,677	\$	-	
Education Protection Account Funds	2,642,870	3,758,972	3,758,972	3,758,972		-	
Local Sources	4,209,762	4,617,836	4,617,836	4,617,836		-	
Federal Revenue	4,064,338	1,925,364	1,925,364	1,925,364		-	
Other State Revenue	1,092,038	1,764,404	1,764,404	1,764,404		-	
Other Local Revenue	731,933	1,195,830	1,195,830	1,195,830		-	
<b>Total Revenues</b>	<u>19,451,829</u>	<u>18,996,083</u>	<u>18,996,083</u>	<u>18,996,083</u>		-	
<b>Expenditures:</b>							
<b>Current:</b>							
Certificated Salaries	7,326,328	7,515,169	7,515,169	7,515,169		-	
Classified Salaries	1,861,250	2,158,549	2,158,549	2,158,549		-	
Employee Benefits	4,514,363	4,404,522	4,404,522	4,404,522		-	
Books And Supplies	1,753,113	1,211,306	1,211,306	1,211,306		-	
Services And Other Operating Expenditures	3,096,420	2,389,992	2,389,992	2,389,992		-	
Other Outgo	553,734	540,227	540,227	540,227		-	
Capital Outlay	966,041	736,738	736,738	736,738		-	
<b>Total Expenditures</b>	<u>20,071,249</u>	<u>18,956,503</u>	<u>18,956,503</u>	<u>18,956,503</u>		-	
<b>Excess (Deficiency) of Revenues   Over (Under) Expenditures</b>	<u>(619,420)</u>	<u>39,580</u>	<u>39,580</u>	<u>39,580</u>		-	
<b>Other Financing Sources (Uses):</b>							
Transfers In	69,000	165,000	165,000	165,000		-	
Transfers Out	(69,000)	(75,000)	(75,000)	(75,000)		-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>		-	
<b>Net Change in Fund Balance</b>	<u>(619,420)</u>	<u>129,580</u>	<u>129,580</u>	<u>129,580</u>		-	
<b>Fund Balance, July 1</b>	<u>3,754,676</u>	<u>3,754,676</u>	<u>3,754,676</u>	<u>3,754,676</u>		-	
<b>Fund Balance, June 30</b>	<u>\$ 3,135,256</u>	<u>\$ 3,884,256</u>	<u>\$ 3,884,256</u>	<u>\$ 3,884,256</u>	<u>\$</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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.012%	0.012%	0.011%	0.011%	0.015%	0.011%	0.011%	0.011%	-	-
District's proportionate share of the net pension liability (asset)	\$ 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	2,687,120	5,959,275	5,789,155	5,687,204	6,149,014	5,175,077	4,011,000	3,915,000	-	-
<b>Total</b>	<b>\$ 8,027,484</b>	<b>\$ 17,519,550</b>	<b>\$ 15,602,160</b>	<b>\$ 15,582,824</b>	<b>\$ 16,504,024</b>	<b>\$ 14,388,863</b>	<b>\$ 11,595,000</b>	<b>\$ 10,398,000</b>	<b>\$ -</b>	<b>\$ -</b>
District's covered-employee payroll	\$ 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	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	87.46%	71.28%	72.56%	70.99%	69.46%	69.93%	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 only 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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 1,189,133	\$ 1,079,294	\$ 1,081,353	\$ 953,643	\$ 831,500	\$ 1,023,249	\$ 902,304	\$ 694,212	\$ -	\$ -
Contributions in relation to the contractually required contribution	(1,189,133)	(1,079,294)	(1,081,353)	(953,643)	(831,500)	(1,023,249)	(902,304)	(694,212)	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 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	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 THE DISTRICT'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS \*

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.010%	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)	\$ 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	\$ 2,213,741	\$ 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	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	80.82%	69.91%	70.05%	70.85%	71.87%	73.92%	79.43%	79.40%	-	-

\* 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.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF DISTRICT CONTRIBUTIONS  
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS \*

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 396,953	\$ 297,562	\$ 283,802	\$ 246,144	\$ 213,628	\$ 182,760	\$ 141,135	\$ 112,838	\$ -	\$ -
Contributions in relation to the contractually required contribution	(396,953)	(297,562)	(283,802)	(246,144)	(213,628)	(182,760)	(141,135)	(112,838)	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 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	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 Ended									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB liability:										
Service cost	\$ 167,805	\$ 141,990	\$ 121,639	\$ 106,064	\$ 120,088	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	57,800	74,498	84,821	80,565	74,189	-	-	-	-	-
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(398,098)	-	(171,374)	387,724	-	-	-	-	-	-
Changes of assumptions or other inputs	(319,853)	116,337	181,708	172,217	-	-	-	-	-	-
Benefit payments	(31,281)	(35,655)	(41,959)	(37,772)	(16,183)	-	-	-	-	-
Net change in total OPEB liability	(523,627)	297,170	174,835	708,798	178,094	-	-	-	-	-
Total OPEB liability - beginning	3,213,627	2,916,457	2,741,622	2,032,824	1,854,730	-	-	-	-	-
Total OPEB liability - ending	\$ 2,690,000	\$ 3,213,627	\$ 2,916,457	\$ 2,741,622	\$ 2,032,824	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 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	27.65%	35.91%	34.44%	34.96%	26.24%	-	-	-	-	-

Notes to Schedule:

There were no changes of benefit terms in 2022.

There were no changes of assumptions in 2022. The following are the discount rates used in each period.

2022	3.69%
2021	1.92%
2020	2.45%
2019	2.45%
2018	3.13%
2017	4.00%
2016	NA
2015	NA
2014	NA
2013	NA

\* 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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## Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL GENERAL FUNDS**  
**JUNE 30, 2022**

	General Fund	Deferred Maintenance Fund	Special Reserve General Fund	Totals June 30, 2022
<b>ASSETS:</b>				
Cash in County Treasury	\$ 3,860,201	\$ 97,836	\$ 120,706	\$ 4,078,743
Accounts Receivable	1,334,731	130	408	1,335,269
<b>Total Assets</b>	<u>5,194,932</u>	<u>97,966</u>	<u>121,114</u>	<u>5,414,012</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 1,037,080	\$ 446	\$ -	\$ 1,037,526
Unearned Revenue	492,230	-	-	492,230
<b>Total Liabilities</b>	<u>1,529,310</u>	<u>446</u>	<u>-</u>	<u>1,529,756</u>
Fund Balance:				
Restricted Fund Balances	539,620	-	-	539,620
Assigned Fund Balances	-	97,520	121,114	218,634
Unassigned:				
Reserve for Economic Uncertainty	566,256	-	-	566,256
Other Unassigned	2,559,746	-	-	2,559,746
<b>Total Fund Balance</b>	<u>3,665,622</u>	<u>97,520</u>	<u>121,114</u>	<u>3,884,256</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,194,932</u>	<u>\$ 97,966</u>	<u>\$ 121,114</u>	<u>\$ 5,414,012</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - ALL GENERAL FUNDS  
 YEAR ENDED JUNE 30, 2022

EXHIBIT C-2

	General Fund	Deferred Maintenance Fund	Special Reserve General Fund	Totals June 30, 2022
<b>Revenues:</b>				
LCFF Sources:				
State Apportionment or State Aid	\$ 5,733,677	\$ -	\$ -	\$ 5,733,677
Education Protection Account Funds	3,758,972	-	-	3,758,972
Local Sources	4,617,836	-	-	4,617,836
Federal Revenue	1,925,364	-	-	1,925,364
Other State Revenue	1,764,404	-	-	1,764,404
Other Local Revenue	1,193,283	932	1,615	1,195,830
Total Revenues	<u>18,993,536</u>	<u>932</u>	<u>1,615</u>	<u>18,996,083</u>
<b>Expenditures:</b>				
Current:				
Instruction	10,966,464	-	-	10,966,464
Instruction - Related Services	1,361,168	-	-	1,361,168
Pupil Services	1,838,511	-	-	1,838,511
Ancillary Services	528,350	-	-	528,350
Community Services	79,738	-	-	79,738
General Administration	1,159,748	-	-	1,159,748
Plant Services	1,696,081	49,478	-	1,745,559
Other Outgo	540,227	-	-	540,227
Capital Outlay	704,904	31,834	-	736,738
Total Expenditures	<u>18,875,191</u>	<u>81,312</u>	<u>-</u>	<u>18,956,503</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>118,345</u>	<u>(80,380)</u>	<u>1,615</u>	<u>39,580</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	90,000	75,000	-	165,000
Transfers Out	(75,000)	-	-	(75,000)
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>75,000</u>	<u>-</u>	<u>90,000</u>
Net Change in Fund Balance	133,345	(5,380)	1,615	129,580
Fund Balance, July 1	3,532,277	102,900	119,499	3,754,676
Fund Balance, June 30	<u>\$ 3,665,622</u>	<u>\$ 97,520</u>	<u>\$ 121,114</u>	<u>\$ 3,884,256</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2022

	Special Revenue Funds	Capital Projects Fund Capital Facilities Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS:</b>			
Cash in County Treasury	\$ 58,485	\$ 834,839	\$ 893,324
Cash on Hand and in Banks	247,354	-	247,354
Accounts Receivable	46,908	163,129	210,037
Total Assets	<u>352,747</u>	<u>997,968</u>	<u>1,350,715</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Liabilities:			
Accounts Payable	\$ 19,058	\$ 33,375	\$ 52,433
Total Liabilities	<u>19,058</u>	<u>33,375</u>	<u>52,433</u>
Fund Balance:			
Restricted Fund Balances	318,438	964,593	1,283,031
Unassigned:			
Unassigned, reported in nonmajor:			
Special Revenue Funds	15,251	-	15,251
Total Fund Balance	<u>333,689</u>	<u>964,593</u>	<u>1,298,282</u>
Total Liabilities and Fund Balances	<u>\$ 352,747</u>	<u>\$ 997,968</u>	<u>\$ 1,350,715</u>



**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Fund Capital Facilities Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Federal Revenue	\$ 221,639	\$ -	\$ 221,639
Other State Revenue	14,093	-	14,093
Other Local Revenue	659,845	573,825	1,233,670
Total Revenues	<u>895,577</u>	<u>573,825</u>	<u>1,469,402</u>
Expenditures:			
Current:			
Pupil Services	191,243	-	191,243
Ancillary Services	562,175	-	562,175
Plant Services	-	199,761	199,761
Capital Outlay	-	114,710	114,710
Total Expenditures	<u>753,418</u>	<u>314,471</u>	<u>1,067,889</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>142,159</u>	<u>259,354</u>	<u>401,513</u>
Other Financing Sources (Uses):			
Transfers Out	(90,000)	-	(90,000)
Total Other Financing Sources (Uses)	<u>(90,000)</u>	<u>-</u>	<u>(90,000)</u>
Net Change in Fund Balance	52,159	259,354	311,513
Fund Balance, July 1	281,530	705,239	986,769
Fund Balance, June 30	<u>\$ 333,689</u>	<u>\$ 964,593</u>	<u>\$ 1,298,282</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2022

	Student Activity Special Revenue Fund	Cafeteria Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
<b>ASSETS:</b>			
Cash in County Treasury	\$ -	\$ 58,485	\$ 58,485
Cash on Hand and in Banks	247,354	-	247,354
Accounts Receivable	-	46,908	46,908
Total Assets	<u>247,354</u>	<u>105,393</u>	<u>352,747</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Liabilities:			
Accounts Payable	\$ -	\$ 19,058	\$ 19,058
Total Liabilities	<u>-</u>	<u>19,058</u>	<u>19,058</u>
Fund Balance:			
Restricted Fund Balances	247,354	71,084	318,438
Unassigned:			
Unassigned, reported in nonmajor:			
Special Revenue Funds	-	15,251	15,251
Total Fund Balance	<u>247,354</u>	<u>86,335</u>	<u>333,689</u>
Total Liabilities and Fund Balances	<u>\$ 247,354</u>	<u>\$ 105,393</u>	<u>\$ 352,747</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

	Student Activity Special Revenue Fund	Cafeteria Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
Revenues:			
Federal Revenue	\$ -	\$ 221,639	\$ 221,639
Other State Revenue	-	14,093	14,093
Other Local Revenue	624,101	35,744	659,845
Total Revenues	<u>624,101</u>	<u>271,476</u>	<u>895,577</u>
Expenditures:			
Current:			
Pupil Services	-	191,243	191,243
Ancillary Services	562,175	-	562,175
Total Expenditures	<u>562,175</u>	<u>191,243</u>	<u>753,418</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>61,926</u>	<u>80,233</u>	<u>142,159</u>
Other Financing Sources (Uses):			
Transfers Out	-	(90,000)	(90,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(90,000)</u>	<u>(90,000)</u>
Net Change in Fund Balance	61,926	(9,767)	52,159
Fund Balance, July 1	185,428	96,102	281,530
Fund Balance, June 30	<u>\$ 247,354</u>	<u>\$ 86,335</u>	<u>\$ 333,689</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**BOND INTEREST AND REDEMPTION FUND**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**EXHIBIT C-7**

	1	2	3
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other State Revenue	\$ 3,291	\$ 9,093	\$ 5,802
Other Local Revenue	955,139	2,341,027	1,385,888
Total Revenues	<u>958,430</u>	<u>2,350,120</u>	<u>1,391,690</u>
Expenditures:			
Debt Service:			
Principal	267,961	777,961	(510,000)
Interest	622,048	1,356,027	(733,979)
Total Expenditures	<u>890,009</u>	<u>2,133,988</u>	<u>(1,243,979)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>68,421</u>	<u>216,132</u>	<u>147,711</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	68,421	216,132	147,711
Fund Balance, July 1	2,469,013	2,469,013	-
Fund Balance, June 30	<u>\$ 2,537,434</u>	<u>\$ 2,685,145</u>	<u>\$ 147,711</u>

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

**BUILDING FUND  
CAPITAL PROJECTS FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2022**

	1	2	3
	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>Revenues:</b>			
Other Local Revenue	\$ 54,037	\$ 54,037	\$ -
<b>Total Revenues</b>	<u>54,037</u>	<u>54,037</u>	<u>-</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Services And Other Operating Expenditures	17,976	17,976	-
Capital Outlay	436,499	436,499	-
<b>Total Expenditures</b>	<u>454,475</u>	<u>454,475</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(400,438)</u>	<u>(400,438)</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>			
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(400,438)	(400,438)	-
<b>Fund Balance, July 1</b>	4,361,519	4,361,519	-
<b>Fund Balance, June 30</b>	<u>\$ 3,961,081</u>	<u>\$ 3,961,081</u>	<u>\$ -</u>

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## Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

LOCAL EDUCATION AGENCY

ORGANIZATION STRUCTURE

JUNE 30, 2022

The District was established in 1905, and is comprised of an area of approximately 32 square miles, located in Fresno, Kings and Tulare Counties. There were no changes in the boundaries of the District during the year ended June 30, 2022. The District is currently operating one high school and one continuation high school.

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Governing Board

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<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Rick Jackson	President	2024
Mike Serpa	Clerk	2022
Brent Lunde	Member	2022
Steve Nagle	Member	2022
Johnie Thomsen	Member	2024

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Administration

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Don Shoemaker  
Superintendent

Rufino Ucelo Jr.  
Chief Business Official



**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 YEAR ENDED JUNE 30, 2022

TABLE D-1

	Second Period Report	Annual Report
Grades 9-12: Regular ADA	<u>1,133.07</u>	<u>1,126.35</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 apportionments of state funds are made to school districts and charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF INSTRUCTIONAL TIME  
 YEAR ENDED JUNE 30, 2022

**TABLE D-2**

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>Ed. Code 46207 Adjusted &amp; Reduced</u>	<u>2021-22 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Grade 9	64,800	N/A	68,306	180	N/A	Complied
Grade 10	64,800	N/A	68,306	180	N/A	Complied
Grade 11	64,800	N/A	68,306	180	N/A	Complied
Grade 12	64,800	N/A	68,306	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, 2022

**TABLE D-3**

General Fund	Budget 2023 (see note 1)	2022	2021	2020
Revenues and other financial sources	\$ 19,161,078	\$ 19,161,083	\$ 18,610,983	\$ 15,111,579
Expenditures	18,956,497	18,956,503	17,195,241	15,195,659
Other uses and transfers out	75,000	75,000	89,835	85,296
Total outgo	<u>19,031,497</u>	<u>19,031,503</u>	<u>17,285,076</u>	<u>15,280,955</u>
Change in fund balance (deficit)	<u>129,581</u>	<u>129,580</u>	<u>1,325,907</u>	<u>(169,376)</u>
Ending fund balance	<u>\$ 4,013,837</u>	<u>\$ 3,884,256</u>	<u>\$ 3,754,676</u>	<u>\$ 2,428,769</u>
Available reserves (see note 2)	<u>\$ 3,126,002</u>	<u>\$ 3,126,002</u>	<u>\$ 3,016,252</u>	<u>\$ 2,224,640</u>
Available reserves as a percentage of total outgo (see note 3)	<u>16.4%</u>	<u>16.4%</u>	<u>17.5%</u>	<u>14.6%</u>
Total long-term debt	<u>\$ 29,533,920</u>	<u>\$ 30,989,327</u>	<u>\$ 38,421,125</u>	<u>\$ 38,556,944</u>
Average daily attendance at P-2	<u>1,144</u>	<u>1,133</u>	<u>1,129</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 has increased by \$1,455,487 (59.9%) over the past two years. The fiscal year 2022-2023 budget projects an increase of \$129,581 (3.3%). For a district 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 has incurred any operating deficits in one of the past three years, and projects an increase during the 2022-2023 fiscal year. Total long-term debt has decreased by \$9,023,024 over the past two years.

Average daily attendance has increased by 4 over the past two years. During fiscal year 2022-2023, an increase of 11 average daily attendance is anticipated.

**NOTES:**

1. The budget for 2023 is included for analytical purposes only and has not been subjected to audit.
2. 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, 2022

**TABLE D-4**

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, 2022

TABLE D-5

No charter schools are chartered by Kingsburg Joint Union High School District.

<u>Charter Schools</u>	<u>Included In Audit?</u>
None	N/A

Subrecipients

The District did not provide any awards to subrecipients.

De Minimis Cost Rate

The District did not elect to use the 10% de minimis cost rate.

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).

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**

**TABLE D-6**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal ALN Number	Pass- Through Entity Identifying Number	Federal Expenditures
<b>CHILD NUTRITION CLUSTER:</b>			
<u>U. S. Department of Agriculture</u>			
Passed Through California Department of Education:			
National School Lunch Program	10.555	13523, 13524	\$ 221,025
Total U. S. Department of Agriculture			<u>221,025</u>
Total Child Nutrition Cluster			<u>221,025</u>
<b>SPECIAL EDUCATION (IDEA) CLUSTER:</b>			
<u>U. S. Department of Education</u>			
Passed Through California Department of Education (CDE):			
Other Federal: AB 114 CANS Demonstration Project and AB 114 Implementatic	84.027	01110	614
Special Education: IDEA Local Assistance, Part B, Sec 611, Private School ISP	84.027	10115	1,720
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 61	84.027	13379	160,160
Total Passed Through California Department of Education (CDE)			<u>162,494</u>
Total U. S. Department of Education			<u>162,494</u>
Total Special Education (IDEA) Cluster			<u>162,494</u>
<b>OTHER PROGRAMS:</b>			
<u>U. S. Department of Education</u>			
Passed Through California Department of Education (CDE):			
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	386,574
ESEA: ESSA School Improvement (CSI) Funding for LEAs	84.010	15438	355,094
Strengthening Career and Technical Education for the 21st Century (Perkins V)	84.048	14894	38,551
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	44,896
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Gran	84.424	15396	33,415
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	31,145
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	392
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	37
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	873,380
Total Passed Through California Department of Education (CDE)			<u>1,763,484</u>
Total U. S. Department of Education			<u>1,763,484</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ <u>2,147,003</u></b>

The accompanying notes are an integral part of this schedule.

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022.

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## Other Independent 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

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

Members of the Board of Trustees:

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, 2022, 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 13, 2022.

**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 13, 2022

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

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

Members of the Board of Trustees:

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

**Opinion on Each Major Federal 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 Kingsburg Joint Union High School District's major federal program for the year ended June 30, 2022. Kingsburg Joint Union High School District's major federal program is 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 its major federal program for the year ended June 30, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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 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.

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 13, 2022

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## **Independent Auditor's Report on State Compliance**

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

Members of the Board of Trustees:

### **Report on Compliance**

#### **Opinion**

We have audited the District's compliance with the requirements specified in the 2021-22 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, 2022.

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, 2022.

#### **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 2021-22 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 2021-22 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 2021-22 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 2021-22 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:

<u>2021-22 K-12 Audit Guide Procedures</u>	<u>Procedures Performed?</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance .....	Yes
Teacher Certification and Misassignments .....	Yes
Kindergarten Continuance .....	N/A
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 .....	N/A
GANN Limit Calculation .....	Yes
School Accountability Report Card .....	Yes
Juvenile Court Schools .....	N/A
Middle or Early College High Schools .....	N/A
K-3 Grade Span Adjustment .....	N/A
Transportation Maintenance of Effort .....	Yes
Apprenticeship: Related and Supplemental Instruction .....	N/A
Comprehensive School Safety Plan .....	Yes
District of Choice .....	N/A
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b>	
California Clean Energy Jobs Act .....	No
After/Before School Education and Safety Program .....	N/A
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 .....	N/A
Immunizations.....	N/A
Educator Effectiveness.....	Yes
Expanded Learning Opportunities (ELO-G).....	Yes
Career Technical Education Incentive Grant.....	N/A
In Person Instruction Grant.....	Yes

**CHARTER SCHOOLS:**

Attendance .....	N/A
Mode of Instruction .....	N/A
Nonclassroom-Based Instruction/Independent Study.....	N/A
Determination of Funding for Nonclassroom-Based Instruction .....	N/A
Annual Instructional Minutes - Classroom Based .....	N/A
Charter School Facility Grant Program .....	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform procedures for California Clean Energy Job Act as the district did not have any expenditures during the current fiscal year.

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 identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the 2021-22 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 13, 2022

## Findings and Recommendations Section

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**A. Summary of Auditor's Results**

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Noncompliance material to financial statements noted?      Yes   X   No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

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)?      Yes   X   No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	Elementary and Secondary School Emergency Relief Fund

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

Auditee qualified as low-risk auditee?   X   Yes      No

**KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

3. 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?  Yes  No

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

**B. 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.

**C. 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.

**D. 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**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no prior year findings and questioned costs.		

## Policy Guide Sheet December 2021

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

### **Board Policy 0420.42 - Charter School Renewal**

Policy updated to reflect **NEW LAW (AB 130, 2021)** which extends the term by two years for all charter schools whose term expires on or between January 1, 2022 and June 30, 2025 and requires, for renewals and denials, that the most recent years for which state data is available preceding the renewal or denial decision be used in determining whether specified criteria are met if the two consecutive years preceding the renewal or denial include the 2019-20 or 2020-21 school year. Policy also updated for clarity and consistency with law.

### **Board Policy 1312.3 - Uniform Complaint Procedures**

Policy updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add Item #3 to the section regarding "Non-UCP Complaints" that any complaint alleging that a student, while in an education program or activity as specified, was subjected to sexual harassment as defined in 34 CFR 106.30 be addressed through federal Title IX complaint procedures, and clarify in Item #5 that complaints alleging a physical safety concern that interferes with a free appropriate public education is a non-UCP complaint.

### **Administrative Regulation 1312.3 - Uniform Complaint Procedures**

Regulation updated to delete outdated and/or repealed U.S. Department of Education's Office for Civil Rights (OCR) references and where appropriate add current OCR material, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify posting requirements for the annual notification, compliance officer contact information and information related to Title IX, add material regarding the requirement for an administrator who is not designated as a compliance officer who receives a complaint to notify the compliance officer, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add descriptions to the OPTION headings for districts that do or do not allow complainants to appeal to the governing board, delete material regarding respondent being sent the investigation report at the same time it is provided to complainant as this simultaneous exchange is not required by law, amend language in regard to pursuing civil law remedies in the notice to complainants included in investigation reports for allegations of unlawful discrimination, harassment, intimidation, and bullying based on state law, clarify when either party may request reconsideration of an appeal by the Superintendent of Public Instruction, and reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

### **Exhibit(1) 1312.3 - Uniform Complaint Procedures**

Exhibit updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

### **Exhibit(2) 1312.3 - Uniform Complaint Procedures**

Exhibit updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

### **Administrative Regulation 3515.6 - Criminal Background Check for Contractors**

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which requires any entity, including a sole proprietor, that has a contract with a district to ensure that employees who interact with students outside of the immediate supervision and control of the student's parent/guardian or school staff have a valid criminal

records summary and to immediately provide any subsequent arrest and conviction information received pursuant to the subsequent arrest service. Regulation also updated to delete the list of service providers as the services in Items #1-5 are no longer listed in law and the services in Item #6 regarding the construction, reconstruction, rehabilitation, or repair of a school facility are considered in another portion of the regulation, delete material regarding an exception for employees with limited contact with students as it is no longer provided for in law, generalize information regarding steps that may be taken to protect the safety of students who may come in contact with employees of contracting entities, and rearrange placement of material for clarity and context.

#### **Administrative Regulation 4217.3 - Layoff/Rehire**

Regulation updated to add descriptions to the OPTION headings for the determination of "length of service" for order of layoff purposes, reflect **NEW LAW (AB 438, 2021)** which, for both merit and non-merit districts, specifies notice requirements and hearing rights districts must provide to permanent classified employees, as defined, who are subject to layoff due to lack of work or lack of funds, including that notice be given no later than March 15, and that classified staff may be reduced due to lack of work or lack of funds when the governing board determines during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies that the district's local control funding formula apportionment per unit of average daily attendance for the fiscal year of the Budget Act has not increased by at least two percent. Regulation also updated to provide material regarding a permanent classified employee's request for a hearing, including a hearing before an administrative law judge in which the board makes the final decision regarding the sufficiency of the cause and disposition of the layoff, provide material regarding final notice before May 15 to employees affected by the layoff unless a continuance is granted, add material regarding notice to affected employees when classified positions are eliminated as a result of the expiration of a specifically funded program, and include that districts may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds.

#### **Board Policy 5148.2 - Before/After School Programs**

Policy updated to reflect **NEW LAW (AB 130, 2021)** which (1) establishes the Expanded Learning Opportunities (ELO) Program, (2) allocates ELO funding to districts under a formula based on a district's percentage of unduplicated students and average daily attendance, (3) requires districts receiving funds to, for the 2021-22 school year, offer access to ELO programs to all unduplicated students in grades TK-6, provide access to such programs to at least 50 percent of enrolled unduplicated students and, commencing in the 2022-23 school year, offer access to all students in grades TK-6 inclusive and ensure that access is provided to any student whose parent/guardian requests their placement in an ELO program, and (4) requires After School Education and Safety, 21st Century Community Learning Center, and ELO programs that charge family fees to schedule fees on a sliding scale that considers family income and ability to pay and to waive the cost of such fees for a student who is eligible for free or reduced-price meals.

#### **Administrative Regulation 5148.2 - Before/After School Programs**

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which (1) establishes the Expanded Learning Opportunities (ELO) Program, (2) requires districts receiving ELO funds to, for the 2021-22 school year, offer access to ELO programs to all unduplicated students in grades TK-6 and to provide access to such programs to at least 50 percent of enrolled unduplicated students, (3) commencing in the 2022-23 school year, offer access to all students in grades TK-6 inclusive and ensure that access is provided to any student whose parent/guardian requests placement in an ELO program, (4) requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten, (5) requires ELO programs serving transitional kindergarten and/or kindergarten students to maintain a student-to-staff member ratio of no more than 10 to 1, and (6) requires that ELO programs, for school days, provide in-person before- or after-school expanded learning opportunities that, when added to daily instructional minutes, are not less than nine hours of combined instructional time and, for intersession periods, provide in-person expanded learning opportunities of no less than nine hours per day for at least 30 non-school days. Regulation also updated to include definition of expanded learning opportunities and



unduplicated student and to reflect the expectation that ELO programs will comply with all requirements for the After School Education and Safety program.

#### **Board Policy 6112 - School Day**

Policy updated to reflect clarification in the California Department of Education's Frequently Asked Questions about Independent Study that minimum school day requirements for regular school attendance apply to traditional independent study programs.

#### **Administrative Regulation 6112 - School Day**

Regulation updated to reflect **NEW LAW (AB 131, 2021)** which exempts activities related to the Expanded Learning Opportunity program from the calculation of the maximum school day for kindergarten and transitional kindergarten. Regulation also updated to specify when the school day may begin for students in middle and high schools, and to move material to enhance clarity.

#### **Board Policy 6143 - Courses of Study**

Policy updated to (1) expand student characteristics for which districts may not provide any course separately or require or refuse participation, (2) include that the district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares students for high school graduation and career entry, and (3) clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters.

#### **Administrative Regulation 6143 - Courses of Study**

Regulation updated to clarify that optional instruction in prenatal care is for pregnant individuals, to reflect **NEW LAW (AB 101, 2021)** which, subject to funding in the annual Budget Act or other statute, requires a one-semester course in ethnic studies beginning in the 2025-26 school year and as a requirement for graduation beginning with students who graduate in the 2029-30 school year, clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters, and add a new section "Financial Aid Requirements for Students in Grade 12 that reflects **NEW LAW (AB 132, 2021)** which (1) requires, starting in the 2022-23 school year, districts to confirm that each student in grade 12 completes and submits a Free Application for Federal Student Aid (FAFSA) to the U.S. Department of Education and/or if a student is exempt from paying nonresident tuition, a California Dream Act Application (CADAA) to the Student Aid Commission unless the student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district, or the district, in specified circumstances, exempts the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and completes and submits an opt-out form on the student's behalf, (2) requires districts to ensure that each high school student in Grade 12, and if applicable the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA, and (3) that information shared by students and parents/guardians in completing and submitting the FAFSA and CADAA is handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information.

#### **Board Policy 6158 - Independent Study**

Policy updated to reflect **NEW LAW (AB 167, 2021)** which relaxes certain independent study (IS) requirements with respect to any student who is unable to attend in-person instruction due to a quarantine or school closure during the 2021-22 school year and to incorporate California Department of Education program clarifications, including that a district is permitted to (1) require students who cannot participate in classroom-based instruction during the school year due to quarantine or school closure because of infection with or exposure to COVID-19 to participate in IS, (2) claim apportionment credit for such students' participation in IS for fewer than the minimum three consecutive days generally required for IS, and (3) obtain a signed written agreement from each participating student not later than 30 days after IS begins, rather than before a student may participate in IS.

#### **Administrative Regulation 6158 - Independent Study**

Regulation updated to reflect **NEW LAW (AB 167, 2021)** which permits districts to offer Independent Study (IS) to students who are unable to attend in-person instruction due to a quarantine pursuant to local or state

public health guidance because of exposure to or infection with COVID-19. Regulation also revised to clarify that a student must be enrolled in school in order to participate in IS.

**Board Bylaw 9150 - Student Board Members**

Bylaw updated to reflect **NEW LAW (AB 824, 2021)** which specifies circumstances under which a governing board may adjust the term of a student board member. Bylaw also updated to enhance legal accuracy and clarity.

**Board Bylaw 9320 - Meetings and Notices**

Bylaw updated to clarify that it is discussion among themselves, via technology, of a majority of the governing board regarding an item within the subject matter jurisdiction of the board that can result in a violation of the Brown Act, and that agenda materials are required to be made available for public inspection at the time the materials are distributed to all or a majority of the board when agenda materials relating to an open session of a regular meeting are distributed to the board less than 72 hours before the meeting. Bylaw also updated to add a new section "Teleconferencing During a Proclaimed State of Emergency" which reflects **NEW LAW (AB 361, 2021)** that (1) authorizes boards, until January 1, 2024, to conduct board meetings by teleconference, as specified, without meeting certain requirements otherwise required of teleconference meetings when holding a board meeting during a proclaimed state of emergency when state or local officials have imposed or recommend measures to promote social distancing; to determine whether, as a result of an emergency, meeting in person would present imminent risks to the health or safety of attendees; or when it has been determined, as a result of an emergency, that meeting in person would present imminent risks to the health or safety of attendees, (2) includes that the district may, in its discretion, provide a physical location from which the public may attend or comment and, (3) provides that the board may continue to conduct meetings by teleconference during proclaimed states of emergency by a majority vote finding within 30 days after teleconferencing for the first time and every 30 days thereafter that either the state of emergency continues to directly impact the ability of the board to meet safely in person or that state or local officials continue to impose or recommend measures to promote social distancing.

**POLICY GUIDE SHEET**  
**September 2022**

**Board Policy 4118 – Dismissal/Suspension/Disciplinary Action**

Policy updated to reflect **NEW COURT DECISION** (Kennedy v. Bremerton School District), in which the U.S. Supreme Court held that the district’s decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee’s free exercise and free speech rights. Policy also updated to include language formerly in AR that prohibits the disciplining of any employee for protecting a student who is exercising a free speech or press right.

**Administrative Regulation 4118 - Dismissal/Suspension/Disciplinary Action**

Regulation updated to move, from AR to BP, material which prohibits the disciplining of an employee for acting to protect a student’s right to free speech or press, and to make clarifying changes throughout.

**Board Policy 4119.1/4219.1/4319.2 – Civil and Legal Rights**

Policy updated to reflect **NEW COURT DECISION** (Kennedy v. Bremerton School District), in which the U.S. Supreme Court held that the district’s decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee’s free exercise and free speech rights. Policy also updated to include types of retaliation prohibited when an employee is acting solely to protect a student engaged in conduct authorized by Education Code 48907 (freedom of speech and press) or 48950 (speech and other communication), and clarify that an employee is prohibited from using official authority status or influence to attempt to intimidate, threaten, coerce, or command another employee for the purpose of interfering with that employee’s right to disclose improper governmental activity.

**Board Policy 4140/4240/4340 – Bargaining Units**

Policy updated to reflect **NEW LAW (SB 270, 2021)** which allows a district 20 days to cure a violation of the district’s employee information disclosure obligation when the district is notified by an employee organization, and limits district opportunity to cure a violation that involves the provision of an inaccurate or incomplete list to three times in any 12-month period. Policy also updated to reflect **NEW LAW (SB 191, 2022)** which provides additional obligations for a district when an “inperson orientation” cannot be held by the district. Additionally, policy updated to include heading change from “Access to Employee Orientations” to “Access to New Employee Orientations, and to clarify language in this section and in “Formation of Bargaining Unit” section.

**Administrative Regulation 4161.2/4261.2/4361.2 – Personal Leaves**

Regulation updated to reflect **NEW LAW (SB 294, 2021)** which clarifies that leave of absence granted an employee to serve as an elected officer of an employee organization is in addition to other leaves to which the employee may be entitled by law or agreement and **NEW LAW (AB 1033, 2021)** which defines “parent” to include “parents-in-law.” Regulation also updated to change heading “Legal Duties” to “Leave to Perform Legal Duties” and to make clarifying changes throughout.

**Administrative Regulation 4161.5/4261.5/4361.5 – Military Leave**

Regulation updated to include explanatory notes for the “Pension Plan Service Credit” and “Employment Status” sections, clarify language throughout, and delete dated and unnecessary material.

**Board Policy 4216 – Probationary/Permanent Status**

Policy updated to reflect **NEW LAW (AB 486, 2021)** which requires full-time district police officers, and public safety dispatchers as specified, to serve in a probationary status for not less than one year from the date of appointment to the full-time position in order to receive permanent classified service status, and **NEW LAW (SB 874, 2022)** which extends to districts that have adopted the merit system the requirement that a permanent employee who accepts a promotion and fails to complete the probationary period for that promotional position be employed in the classification from which the employee was promoted.

**Board Policy 4218 - Dismissal/Suspension/Disciplinary Action**

Policy updated to reflect **NEW COURT DECISION** (Kennedy v. Bremerton School District), in which the U.S. Supreme Court held that the district’s decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee’s free exercise and free speech rights. Policy also updated to include language formerly in AR that prohibits the disciplining of any employee for protecting a student who is exercising a free speech or press right, and to clarify language within the “Procedures for Serious Disciplinary Proceedings” section.

### **Administrative Regulation 4218 - Dismissal/Suspension/Disciplinary Action**

Regulation updated to move, from AR to BP, material which prohibits the disciplining of an employee for acting to protect a student's right to free speech or press, and to make clarifying changes throughout.

### **DELETE – Administrative Regulation 6146.1 – High School Graduation Requirements**

Regulation deleted as unnecessary with key concepts incorporated into the BP.

### **Board Policy 6158 – Independent Study**

Policy updated to reflect **NEW LAW (AB 181, 2022)** which (1) encourages districts to consider offering more than one independent study model for short- and long-term placements when adopting policy, (2) changes the threshold for when tiered reengagement strategies are required to be implemented, (3) adds that tiered reengagement strategies procedures include local programs intended to address chronic absenteeism, (4) includes that the requirement to develop a plan to transition students whose families wish to return to in-person instruction, as specified, applies to students who participate in independent study for at least 15 school days, (5) creates an exemption from the live interaction and/or synchronous instruction, tiered reengagement strategies, and transition back to in-person instruction requirements for any student who is enrolled in classroom-based instruction and is participating in independent study due to necessary medical treatment or inpatient treatment for mental health or substance abuse under the care of appropriately licensed professionals, (6) specifies that a signed written/learning agreement be obtained before the student begins independent study for students participating in independent study for 15 school days or more, and within ten school days of the first day of the student's enrollment for student participation of less than 15 school days, (for both traditional and course-based independent study), (7) adds that for students with disabilities the certificated employee designated as having responsibility for the special education programming of the student is required to sign the written/learning agreement, (for both traditional and course-based independent study), and (8) includes that a student with disabilities may participate in a course-based independent study program if the student's individualized education program specifically provides for such participation. Policy also updated to (1) move and expand material regarding the requirement for Governing Boards to hold a public hearing when setting policy, as specified, (2) emphasize that no student may be required to participate in independent study, (3) clarify that for course-based independent study procedures tiered reengagement strategies are not required to include notification to parents/guardians of lack of participation within one school day of the absence or lack of participation, and (4) delete material applicable only to the 2021-22 school year.

### **Administrative Regulation 6158 – Independent Study**

Regulation updated to reflect **NEW LAW (AB 181, 2022)** which (1) no longer includes individualized alternative education designed to teach the knowledge and skills of the core curriculum in the list of educational opportunities that may be provided through independent study, (2) includes that a student with disabilities may participate in independent study if the student's individualized education program specifically provides for such participation, (3) specifies that if a parent/guardian of a student with disabilities requests independent study because the student's health would be put at risk by in-person instruction, the student's individualized education program (IEP) team is required to make an individualized determination as to whether the student can receive a free appropriate public education (FAPE) in an independent study placement, (4) provides that a student's inability to work independently, need for adult support, or need for special education or related services does not preclude the IEP team from determining that the student can receive FAPE in an independent study placement, (5) clarifies that, until July 1, 2024, any student who receives services from a nonpublic, nonsectarian school through a virtual program may be permitted to participate in independent study if the student's IEP team determines that FAPE can be provided by means of the virtual program, as specified, and (6) creates an exception to the limitation on the percentage of students enrolled in a continuation high school or opportunity school or program who are eligible for apportionment credit for independent study for students participating in independent study due to an emergency, as specified. Regulation also updated to clarify that if a student transfers to another public school in California, a written

record of findings from any evaluation conducted because a student has failed to make satisfactory educational progress be forwarded to that school. Additionally, regulation updated to delete material pertaining to adult education and that which is applicable only to the 2021-22 school year.

#### **Board Policy 6164.2 – Guidance/Counseling Services**

Policy updated to expand the Governing Board’s philosophical statement to include student well-being, and reflect **NEW LAW (AB 2508, 2022)** which (1) urges districts to adopt a comprehensive educational counseling program and, for districts that provide such services, to implement a structured and coherent counseling program within a Multi-Tiered Systems of Support framework, (2) revises the definition of “educational counseling,” (3) amends the legislative intent of the responsibilities of school counselors, (4) requires educational counseling to include specified postsecondary services, and (5) revises the components that educational counseling is required and authorized to include. Policy also updated to reflect **NEWLAW (AB 643, 2021)** which encourages districts to host apprenticeship and/or career technical education fair events, such as college and career fairs and for districts that do hold such events to notify apprenticeship programs in their county, as specified. Additionally, policy updated to move material regarding early identification and intervention plans for students who may be at risk for violence.

#### **Board Policy 6200 – Adult Education**

Policy updated to reflect **NEW LAW (AB 486, 2021)** which repeals the authorization for districts in sparsely populated areas to participate in the adult education program administered by the county office of education. Policy also updated to (1) expand the Board’s philosophical statement, (2) move material regarding the district’s participation in a consortium to be with newly added material of similar content, (3) include that the Board may authorize an adult education student pursuing a high school diploma or a high school equivalency certificate, upon recommendation of the student’s adult school or noncredit program of attendance, to attend a community college during any session or term as a special part-time student, and (4) provide that a district may, with the approval of the County Superintendent of Schools and the Superintendent of Public Instruction, contract with another district to provide adult education instruction if the district has an adult school or classes but is unable to maintain that school or class(es) because of an inability to secure a teacher(s) or because of a lack of facilities.

#### **Administrative Regulation 6200 – Adult Education**

Regulation updated to reorder material related to enrollment, clarify that the exception to the requirement for adult education classes to be located in a facility which is identified as being open to the general public is for programs for adults with disabilities, reflect **NEW LAW (AB 486, 2022)** which (1) changes the classes/courses which are authorized for apportionment purposes from the Adult Education Program funds, (2) includes that programs for immigrants may include immigrant integration, (3) repeals that a course taken through independent study be required to meet state or local high school graduation requirements, and (4) repeals the authorization for materials purchased from the incidental expense account to be sold to adult school students for use in their classes. Regulation also updated to clarify that programs offering pre-apprenticeship training activities be conducted in coordination with apprenticeship programs approved by the Division of Apprenticeship Standards for the occupation and geographic area, provide that approval for courses be submitted to the California Department of Education regularly, emphasize that no student may be required to participate in independent study, delete material regarding continued engagement in K-12 independent study as not being applicable to this AR, include that fees may be required for enrollment in adult education class(es) before listing the exceptions, and amend language to be more closely aligned with law.

#### **Board Policy 7110 – Facilities Master Plan**

Policy updated to recognize the importance of teacher housing needs, and reflect **NEW LAW (AB 306, 2021)** which adds the definition of “residential housing” as it applies to district facilities, excludes from the definition of “school building” any building used or intended to be used by a district as “residential housing,” and specifies that the Department of General Services is not required to approve residential housing for earthquake safety and access by persons with disabilities.

#### **Board Policy 7150 – Site Selection and Development**

Policy updated to add material regarding the Governing Board’s obligations when evaluating property prior to acquiring a new school or an addition to an existing school site, and reflect **NEW LAW (AB 819, 2021)** which requires the district to post specified environmental review documents.

**Administrative Regulation 7150 – Site Selection and Development**

Regulation updated to specify that the request for information to evaluate the safety of a proposed site be in writing, and reflect **NEW LAW (AB 819, 2021)** which requires the district to post specified environmental review documents.

**Board Bylaw 9100 – Organization**

Bylaw updated to reflect **NEW LAW (AB 486, 2021)** which changes the date requirements for districts to hold their annual organizational meeting.

**MINOR REVISION:**

**Board Policy 4030 – Nondiscrimination in Employment**

Policy updated to make a minor revision by adding a note which reflects **NEW COURT DECISION (Kennedy v. Bremerton School District)**, in which the U.S. Supreme Court held that the district's decision not to rehire a high school coach who refused to follow district direction to refrain from offering prayers openly in the presence of students after football games, violated the employee's free exercise and free speech rights.

**POLICY GUIDE SHEET**  
**December 2022**

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

**Board Policy 0430 - Comprehensive Local Plan for Special Education**

Policy updated to reflect **NEW LAW (AB 181, 2022)** requiring the State Superintendent of Public Instruction to make publicly available the special education funding each local educational agency (LEA) generates for their Special Education Local Plan Area (SELPA), and for the SELPA, to report to member LEA's the amount of funding each LEA generates for the SELPA.

**Administrative Regulation 0430 - Comprehensive Local Plan for Special Education**

Regulation updated to reflect **NEW LAW (AB 181, 2022)** which extends the timeline for developing an annual assurances support plan to July 1, 2027. A template for the annual assurances support plan will be developed by CDE by July 1, 2026. Additional minor revisions as necessary for clarity.

**Board Policy 0450 - Comprehensive Safety Plan**

Policy updated to clarify language related to approval of the tactical response plan and add material regarding the district's requirement to provide data to the California Department of Education pertaining to lockdown or multi-option response drills conducted at district schools.

**Administrative Regulation 0450 - Comprehensive Safety Plan**

Regulation updated to reflect **NEW LAW (SB 906, 2022)** which requires, starting with the 2023-24 school year, districts to include in the annual notification to parents/guardians information related to the safe storage of firearms, and for certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Regulation also updated to reflect **NEW LAW (AB 1352, 2021)** which authorizes districts to request the Military Department, in consultation with the California Cybersecurity Integration Center (Cal-CSIC), to perform an independent security assessment of the district or an individual district school and **NEW LAW (AB 2355, 2022)** which requires districts that experience a cyberattack, which impacts more than 500 students or personnel, to report the cyberattack to Cal-CSIC. Additionally, regulation updated to include in the optional list of comprehensive safety plan components (1) strategies aimed at preventing potential incidents involving crime and violence on school campuses, (2) provision of safety materials and emergency communications in language(s) understandable to parents/guardians, (3) procedures for the early identification and threat assessment of, and appropriate response to, suspicious and/or threatening digital media content, (4) district policy and/or plan related to pandemics, (5) communication with parents/guardians regarding unification plans and necessity of cooperating with first responders, and (6) continuity of operations procedures to ensure that the district's essential functions are not disrupted during an emergency, to the extent possible.

**Board Policy 0460 - Local Control and Accountability Plan**

Policy updated to reflect **NEW LAW (AB 181, 2022)** which states, by January 31, 2025, an Individuals with Disabilities Education Act (IDEA) Addendum adopted by the State Board of Education (SBE) shall be completed by districts which are identified by the California Department of Education (CDE) as needing an improvement plan. Additionally, policy is updated to reflect **NEW LAW (AB 181, 2022)** requiring the LCAP parent advisory committee to include at least a parent/guardian of currently enrolled students with disabilities. Policy also updated to reflect **NEW LAW (SB 997, 2022)** which requires, beginning July 1, 2024, districts serving middle or high school students to include two students as full members of the existing parent advisory committee or establish a student advisory committee to provide advice to the Board and the Superintendent or designee.

**Administrative Regulation 0460 - Local Control and Accountability Plan**

Regulation updated to reflect **NEW LAW (AB 181, 2022)**, which states Beginning July 1, 2025, if the district is identified by State Board of Education (SBE) as needing an improvement plan related to improvements in services for students with disabilities, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE.

**Board Policy 3250 - Transportation Fees**

Policy updated to reflect **NEW LAW (AB 181, 2022)** which exempts a student classified as unduplicated from paying a fee for transportation. The policy is also updated to include an optional waiver of transportation fees for any group of district students, at the recommendation of the Superintendent. Also, the provision regarding privacy moved from AR to BP.

**Administrative Regulation 3250 - Transportation Fees**

Regulation updated to add that bus passes shall be sold electronically, if available, and removed language related to income eligibility that is no longer relevant. Moved provision regarding privacy to the Board Policy and deleted it from Administrative Regulation.

**Administrative Regulation 3260 - Fees and Charges**

Regulation updated to reflect **NEW LAW (AB 181, 2022)** which prohibits charging the parent of an unduplicated student a fee for transportation, removed policy related to the sale or lease of personal computers or internet appliances because of the increased use of technology in the modern classroom, changed terminology from "homemaking" to "family and consumer sciences," and reflect **NEW LAW (AB 130, 2021)** which requires a district to provide a free breakfast and lunch daily to any student who requests a meal.

**Board Policy 3460 - Financial Reports and Accountability**

Policy updated to reflect the predictors of fiscal distress as identified by FCMAT in its 2019 "Indicators of Risk or Potential Insolvency." Updated policy also revised to reflect the law more clearly with respect to studies, reports, evaluations, and audits, that the County Superintendent of Schools is required or authorized to consider when reviewing a district's budget.

**Administrative Regulation 3460 - Financial Reports and Accountability**

Regulation updated to add a new section - "Lease Accounting," to reflect GASB Statement 87 which, starting June 15, 2021, changed the rules for the financial reporting of governmental entities' leases, including the rules for the recognition, measurement, and disclosure of such leases in financial statements.

**Board Policy 3515 - Campus Security**

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

**Administrative Regulation 3515 - Campus Security**

Regulation updated to reflect **NEW LAW (AB 1352, 2021)** which authorizes districts to request the Military Department, in consultation with the California Cybersecurity Integration Center (Cal-CSIC), to perform an independent security assessment of the district or an individual district school, **NEW LAW (AB 2355, 2022)** which requires districts that experience a cyberattack, which impacts more than 500 students or personnel, to report the cyberattack to Cal-CSIC, and **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose



duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Regulation also updated to provide that monitoring suspicious and/or threatening digital media content be part of the campus security plan and included in strategies to detect and intervene with school crime.

#### **Administrative Regulation 3516.2 - Bomb Threats**

Regulation updated to reflect **NEW LAW (P.L. 117-159)** which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online practices and recommendations to improve school safety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content. Regulation also updated to move and amend material regarding staff training, include and align language with information provided by the U.S. Department of Homeland Security, and reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement.

#### **Board Policy 3540 - Transportation**

Policy updated to reflect **NEW LAW (AB 181, 2022)** which authorizes a district to provide transportation services by way of a joint powers agreement, a cooperative student transportation program, or a consortium, and which requires, as a condition of apportionment, a district to adopt a transportation plan that describes the transportation services to be provided to certain student groups, as specified, by April 1, 2023 and update the plan annually by April 1.

#### **Board Policy 5131.7 - Weapons and Dangerous Instruments**

Policy updated to (1) expand the concept of district provided transportation, (2) reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, (3) move language regarding student suspension and expulsion in order to keep related content together, and (4) add language regarding staff training to align with staff responsibilities to report potential homicidal acts. Regulation also updated to add headings for the Options regarding tear gas or tear gas weapons, and to emphasize that for districts that allow students to bring tear gas or tear gas weapons to school, the student needs to either be accompanied by, or have the written consent, of a parent/guardian.

#### **Administrative Regulation 5131.7 - Weapons and Dangerous Instruments**

Regulation updated to expand the list of prohibited weapons and dangerous instruments to include additional items that are listed in law.

#### **Administrative Regulation 5141.3 - Health Examinations**

Regulation updated to reflect **NEW LAW (AB 2329)** which authorizes districts to enter into a memorandum of understanding with a nonprofit eye examination provider to provide eye examinations and eyeglasses to students at a school site. Regulation also updated to reflect **NEW LAW (SB 97)** which requires that beginning on or after January 1, 2023, districts make Type 1 diabetes materials developed by CDE available to parents/guardians when student is first enrolled in elementary school or as part of certain notifications. The first note was changed to a Cautionary Note and updated to clarify that the obligation to perform specified mandated activities is relieved any year that the Budget Act does not provide reimbursement.

#### **Board Policy 5142 - Safety**

Policy updated to reflect **NEW LAW (P.L. 117-159)** which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online

practices and recommendations to improve school safety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content.

#### **Administrative Regulation 5142 - Safety**

Regulation updated to reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, and add language regarding staff responsibilities and training to align with requirement to report potential homicidal acts. Regulation also updated to add language that anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator, reflect **NEW LAW (AB 2028, 2022)** which authorizes the Board of an elementary, intermediate, junior high, or high school to assist local law enforcement, nonprofit associations or organizations such as the Girls Scouts, Boys Scouts, and parent-teacher associations, and public agencies that provide safety instruction related to using electric, motorized, or nonmotorized bicycles and scooters, to provide such safety instruction to district students, and **NEW LAW (AB 1946, 2022)** which requires the Department of the California Highway Patrol to develop, and post on its web site, by September 1, 2023, statewide safety and training programs based on evidence-based practices for users of electric bicycles, including general riding safety, emergency maneuver skills, rules of the road, and laws pertaining to electric bicycles.

#### **Administrative Regulation 5142.2 - Safe Routes to School Program**

Regulation updated to reflect **NEW LAW (AB 2028, 2022)** which authorizes the Governing Board of an elementary, intermediate, junior high, or high school to provide time and facilities to specified agencies that offer bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction, and **NEW LAW (AB 1946, 2022)** which requires the Department of the California Highway Patrol to develop, by September 1, 2023, statewide safety and training programs based on evidence-based practices for the use of electric bicycles, including general riding safety, emergency maneuver skills, rules of the road, and laws pertaining to electric bicycles.

#### **Board Policy 5148.2 - Before/After School Programs**

Policy updated to clarify that it applies to expanded learning opportunities beyond the regular school day, including before-school, after-school, summer, vacation, and/or intersessional programs and to reflect **NEW LAWS (AB 181, 2022 and AB 185, 2022)** which updates the Expanded Learning Opportunities (ELO) program requirements for the 2022-23 school year and forward. Detailed information regarding various program collaboration requirements moved to AR.

#### **Administrative Regulation 5148.2 - Before/After School Programs**

Regulation updated to include definitions of "offer access" and "provide access" in regard to Expanded Learning Opportunities (ELO) programs. Detailed information regarding program collaboration requirements moved to Regulation from BP. Regulation updated to reflect **NEW LAWS (AB 181, 2022 and AB 185, 2022)** which updates the ELO program requirements for the 2022-23 school year and forward, including requirements for the district to offer access to ELO programs based on the district's prior fiscal year local control funding formula unduplicated pupil percentage. Regulation also updated to clarify that district that receive funds for classroom-based instructional programs that serve grades TK-6 cannot opt out of the ELO program funding, pursuant to California Department of Education's "Expanded Learning Opportunities Program FAQs." Regulation also updated to reflect requirement that ELO programs are required to offer a nutritional snack, meal, or both and to reflect California Department of Education guidance that ELO programs do not have an attendance requirement and to reflect **NEW LAW (SB 1380, 2022)** which renumbered The California Prekindergarten Planning and Implementation Grant Program, Education Code 8251.5 to 8322.

**Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education**

Regulation updated to reflect **NEW LAW (SB 188, 2022)**, requiring each district to designate a main point of contact for coordinating and completing the transition of a child and family from Part C (Early Intervention Program for Infants and Toddlers with Disabilities) to Part B (Assistance for Children with Disabilities) of IDEA.

**Board Bylaw 9220 - Governing Board Elections**

Bylaw updated to reflect **NEW LAW (AB 2584, 2022)**, by adding a new section - "Recalling a Board Member." Updated Bylaw also revised "Election Process and Procedure" section to reflect **NEW LAW (SB 1061, 2022)** regarding the requirement that any petition for a special election to fill a Board vacancy include the county election official's estimate of the cost of conducting the special election.

**Board Bylaw 9223 - Filling Vacancies**

Bylaw updated to reflect **NEW LAW (SB 1061, 2022)**, by adding a new note and body paragraph at the end of the "Provisional Appointments" section. Updated Bylaw also reflects **New Attorney-General Opinion** on how a vacancy is to be filled when a district's trustee areas have been revised or election method has changed from "at-large" to "by-trustee area," since the Board member whose term is to be completed was last elected. The Bylaw also updated to rearrange the Items in "Timelines for Filling a Vacancy" and to revise as necessary for clarity.

**Board Bylaw 9323 - Meeting Conduct**

Bylaw Updated to reflect **NEW LAW (SB 1100, 2022)** which authorizes the Board President to remove an individual for disrupting a Board meeting, establishes a procedure for warning the individual prior to their removal, and defines "disrupting" and "true threat of force."

**MINOR REVISION:**

**Board Policy 3260 - Fees and Charges**

Policy updated to include reference to CDE Fiscal Management Advisory 22-01, Summer School, Third Parties, Tuition Fees, and updates reference to CDE FMA 20-01, Pupil Fees, Deposits, and Other Charges.

**BANK RECONCILIATION REPORT**

As of Statement Ending Date: 12/30/2022

Bank Code: A - Cash-Checking-WestAmerica Bank      GL Account: 100-00-00 Cash-Checking-WestAmerica Bank

Opening Bank Statement Balance:	327,695.42
Cleared Deposits:	26,396.00
Cleared Checks and Charges:	28,558.33
Cleared Adjustments:	32.26
Calculated Bank Balance:	325,565.35
Less: Outstanding Checks:	1,422.69
Plus: Deposits In Transit:	0.00
Plus: Uncleared Adjustments:	0.00
Calculated Book Balance:	324,142.66
Actual Book Balance:	324,142.66
VARIANCE:	0.00

Ending Bank Statement Balance:	325,565.35
Calculated Bank Balance:	325,565.35
Out of Balance Amount:	0.00

Prepared by: Karen Osborne      Date: 01.10.2023

Reviewed by: [Signature]      Date: 1/10/2023

**ACCOUNT ANALYSIS REPORT - SUMMARY**

Date Range: 12/1/2022 through 12/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
<b>Cash Accounts</b>					
100-00-00 Cash-Checking-WestAmerica Bank	312,605.41	26,428.26	14,891.01		324,142.66
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
<b>Total Cash Accounts</b>	<b>351,048.57</b>	<b>26,428.26</b>	<b>14,891.01</b>	<b>0.00</b>	<b>362,585.82</b>
<b>Other Accounts</b>					
004-40-00 SKILLS USA	596.08	32.00			628.08
005-40-00 INTRO TO TEACHING	5,347.63				5,347.63
006-40-00 BARISTA PROJECT	438.70				438.70
007-40-00 CNA CLASS	679.33				679.33
008-40-00 ACADEMIC DECATHLON	200.19				200.19
009-40-00 CLASS 2009	0.00				0.00
010-00-00 CLASS 2010	20.00				20.00
011-40-00 ART OPPORTUNITIES	110.17				110.17
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	21,203.54	597.00			21,800.54
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	30.64				30.64
104-40-00 LIFE SKILLS	830.19				830.19
105-30-00 Catholics in Action	872.00				872.00
106-10-10 GOLF~BOYS	278.90				278.90
106-10-20 GOLF~GIRLS	1,224.82		408.66		816.16
107-00-00 BAND	0.00	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	13,403.29	9,996.76	165.64	(447.00)	22,787.41
111-01-00 SCHOLARSHIP ACCOUNT	15,725.70	2,025.00			17,750.70
111-02-00 SPECIAL PROJECTS	951.51				951.51
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	801.18				801.18
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 CONCESSIONS	5,329.08				5,329.08

## ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2022 through 12/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
	0.00				0.00
122-10-10 TENNIS-BOYS	628.07		474.06		154.01
122-10-20 TENNIS-GIRLS	250.00				250.00
123-10-10 SOCCER-BOYS	5,320.12	800.00			6,120.12
123-10-20 SOCCER-GIRLS	0.00				0.00
124-10-00 WEIGHTLIFTING	755.70				755.70
125-10-10 FOOTBALL	0.00				0.00
126-10-00 BASKETBALL	2,752.77	500.00			3,252.77
127-10-10 BASEBALL	7,340.63				7,340.63
128-10-20 SOFTBALL	3,562.68		1,167.93		2,394.75
129-10-00 CROSS COUNTRY	7,064.35	1,000.00			8,064.35
130-40-00 AVID	0.00				0.00
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	33,704.46	75.00	2,500.00		31,279.46
131-40-00 YEARBOOK	0.00				0.00
132-40-00 VIKING VOICE	1,815.22		125.26		1,689.96
133-30-00 IOTA LAMBDA CHI	826.07				826.07
134-30-00 MU ALPHA THETA	0.00				0.00
135-00-02 SCI OPPORT-GRANT #2	972.91				972.91
135-40-00 SCIENCE OPPORTUNITIES	0.00				0.00
135-40-01 SCI OPPORT-GRANT #1	1,522.57		833.73	240.00	928.84
136-30-00 KEY CLUB	0.00				0.00
136-30-01 KEY CLUB-LT GOV FUND	569.67				569.67
137-30-00 CSF	0.00				0.00
138-10-20 VOLLEYBALL	332.59				332.59
139-00-00 AP OPPORTUNITIES	504.44				504.44
140-30-00 ART CLUB	0.00				0.00
141-00-00 HISTORY OPPORTUNITIES	1,163.31				1,163.31
142-00-00 GREEN CLUB	23,753.48	3,300.00	2,707.59		24,345.89
145-00-00 FFA	2,227.35				2,227.35
145-01-00 FFA-ORNAMENTAL HORTICULTURE	22,743.63				22,743.63
145-02-00 FFA DONATION ACCOUNT	(932.61)	1,282.58	242.61		107.36
145-03-00 FFA-LIVESTOCK ACCOUNT	7,928.84	1,138.00	865.35	655.00	8,856.49
145-04-00 FFA-FLORAL DESIGN	4,448.19				4,448.19
148-10-10 WRESTLING	0.00				0.00
149-10-00 Jose Valencia Scholarship	114,065.21	4,951.00	5,400.18	(448.00)	113,168.03
150-10-00 ATHLETICS	367.16				367.16
150-10-02 ATHLETICS-GATORADE ACCOUNT	1,790.15				1,790.15
151-30-00 MULTI-CULTURAL CLUB	713.53				713.53
152-40-00 PEP SQUAD	1,475.89				1,475.89
153-40-00 GYM CLOTHES	0.00				0.00
158-30-00 FRIDAY NIGHT LIVE	3,545.21				3,545.21
159-10-00 AQUATICS	0.00				0.00
160-40-00 MATH PROJECT	53.62				53.62
165-00-00 KAEC	0.00				0.00
165-01-00 KAEC OPPORTUNITIES	18,274.04	350.00			18,624.04
168-30-00 DRAMA CLUB	0.00				0.00
170-40-00 SHAKESPEAREAN STUDY TOUR	20.67				20.67
173-30-00 SCIENCE CLUB	0.00				0.00
175-30-00 TEACHERS OF TOMORROW	5,526.23				5,526.23
176-10-00 TRACK	9,326.66	86.56			9,413.22
405-00-00 DISTRICT	(845.71)	(205.64)			(1,051.35)
900-00-00 Web Store Clearing for Remitt	(1,182.46)				(1,182.46)
920-00-00 Web Store Fees					

# ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 12/1/2022 through 12/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
<b>Total Other Accounts</b>	351,048.57	26,428.26	14,891.01	0.00	362,585.82

**Curriculum Council Minutes, Thursday 11/30/22, 3:15PM****Members in attendance:**

- Brad Deaver
- Heather Wilson (sitting in for Ryan Phelan)
- Heather Apgar
- Zach Ergo (student representative)

**Guests in attendance:**

Shanna McDonald

**New Course Proposals:**

- Shanna McDonald
  - Leadership Marketing and Management
    - Enlarged the scope of last year's Sports Marketing proposal to be more broad and involve more areas than just sports, like our VNN broadcast, band, ... and other events and activities.
    - Could be a source of income
    - Shanna has a Masters in Economics and could have room in her schedule if she didn't have Study Skills
  - Cheerleading
    - Offering cheer as a class would allow students to be in both cheer and play sports more easily
    - Unlike other sports and physical activities, cheerleading is a year-long commitment
    - Would like to introduce/include stunting
    - Could this be a PE class like Color Guard?
    - What would a cheerleading class do to the stipend/walk-on situation in the future? Is this a negotiation issue?
- Omar Jalil
  - Advanced Sports Medicine
    - Did not need to present because his proposal is already offered via VROP

**Recommendations/Conclusions:**

- The presented courses did not fully address the required 10 criteria for addition to KHS course offerings at this time.
- The committee makeup was incomplete according to the contract.



**ISSUE:**

Presented to the Board is Shannon Turmon as a volunteer for the Agriculture Department as a State FFA Leadership Conference Driver and Chaperone for the 2022-2023 school year.

**ACTION:**

Approve or deny Shannon Turmon as an Agriculture Department Volunteer for the 2022-2023 school year.

**RECOMMENDATION:**

Recommend approval.

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_



**Kingsburg Joint Union High School District**  
**Agriculture Department**  
1900 18<sup>th</sup> Avenue  
Kingsburg, CA 93631  
(559) 897-2248

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To: Board of Trustees  
Kingsburg Joint Union High School District

From: Brian Donovan  
Agriculture Department Chair

Date: December 14, 2022

Re: 2023 Agriculture Department Volunteer

The Kingsburg High School Agriculture Department is requesting board approval for volunteers that will help with activities in the agriculture department in the upcoming year.

State FFA Leadership Conference Driver and Chaperone

- Shannon Turmon – See attached Volunteer Form

**ISSUE:**

Presented to the Board are the following coaches for the Swim Team for the 2022-2023 school year:

- Beth Nicoletto – Assistant Coach Varsity (Paid)
- Adam Hughes – Assistant Coach JV (Paid)
- Ryan Huckabay – Assistant Coach Varsity/JV (Volunteer)
- Bre Abell - Assistant Coach JV – (Paid)

**ACTION:**

Approve or deny the Swim Team coaches for the 2022-2023 school year.

**RECOMMENDATION:**

Recommend approval

**FOR BOARD ACTION:**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_  
Jackson: \_\_\_\_\_ Thomsen: \_\_\_\_\_ Lunde: \_\_\_\_\_ Nagle: \_\_\_\_\_ Serpa: \_\_\_\_\_