



**SPRECKELS UNION SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING
WEDNESDAY, MARCH 13, 2024**

OPEN SESSION: 6:30 p.m., District Office, Board Room

CLOSED SESSION: 6:35 p.m., District Office, Conference Room

OPEN SESSION: 7:00 p.m., District Office, Board Room

AGENDA

Public Participation

Members of the public are welcome to participate in the meetings of the Board. If a member of the public desires to address the Board, that individual needs to complete a speaker request form and indicate if the specific agenda item that they wish to address, or if the item is for general public comment on any item within the subject matter jurisdiction of the Board. Comments on all topics, both those on the agenda and those not on the agenda, will be made at the beginning of the meeting during the time designated for "Individuals desiring to address the Board." General public comments will generally be heard first, followed by comment on specific agenda items. The Board President may limit the time of presentation to three minutes per speaker, per subject, and a maximum of twenty minutes for each subject matter. No action may be taken by the Board on matters not on the agenda unless Government Code 54954 is evoked by the Trustees.

Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating, or documentation in accessible formats, should contact the Superintendent at least two days before the meeting date

1. Opening Business

1.1 Call Public Session to Order

1.2 Roll Call

Chris Hasegawa, President
Stephanie McMurtrie Adams, Vice President
Peter Odello, Clerk
Frank Devine, Member
Steve McDougall, Member

1.3 Disclosure of item(s) to be discussed in closed session

1. Conference with labor negotiators: Provide direction to district negotiators regarding negotiations with:
 - a. California School Employees Association
 - b. Spreckels Teachers Association
 - c. Unrepresented employees
(Management/supervisory/confidential)unit
2. Public Employee discipline/dismissal/release/complaint
3. Liability Claims and Potential Litigations
4. Superintendent's Evaluation

1.4 Public Comment on Closed Session Items

MOTION TO ADJOURN TO CLOSED SESSION

BY: _____ SECONDED BY: _____

AYES ____ NOES: ____ ABSENT: ____

2. Closed Session, 6:35 p.m. - 6:55 p.m.

The Board of Trustees will meet to consider matters appropriate for closed session in accordance with Government Code Sections 3549.1, 54956.7 through 54957.7 and Education Code Section 35146.

Note: In the event that all closed session items listed have not been discussed in the time allotted, the closed session will reconvene at the end of open session

MOTION TO RECONVENE TO OPEN SESSION

BY: _____ SECONDED BY: _____

AYES ____ NOES: ____ ABSENT: ____

3. Reconvening to Open Session









- 3.1 Pledge of Allegiance
- 3.2 Adoption of Agenda
MOTION TO APPROVE THE AGENDA
BY: _____ SECONDED BY: _____
AYES _____ NOES: _____ ABSENT: _____
- 3.3 Announcement of action(s) taken in closed session (if any)
- 3.4 Recognition
 - Stephanie Meroney-Steinbeck Young Authors Program
 - Stephanie Owens (BVMS Athletic Director) and 2024 MTJAL Basketball Champions
- 3.5 Individuals desiring to address the Board (items not on the agenda)
- 3.6 Individuals desiring to address the Board (specific agenda items)
- 3.7 Bargaining unit presentations (five minutes for each):
 - 1. Spreckels Teachers Association
 - 2. California School Employees Association
- 3.8 Board member comments
- 3.9 Oral and written communications
- 3.10 Reports
 - 1. Superintendent
 - 2. Buena Vista Middle School principal
 - 3. Spreckels Elementary School principal
 - 4. SUEF, PTO, BVBC representatives

4. Business



Information

- 4.1 Program Updates
 - 1. Facilities
 - 2. Food Service

3. Transportation

- | | | |
|------|---|-----------|
| 4.2 | February 2024 fund balance report.pdf  | 10 - 20 |
| 4.3 | 2024-25 Class Configuration Initial 3.7.2024.pdf  | 21 - 22 |
| 4.4 | Chronic Absenteeism Update <ul style="list-style-type: none">• Chronic Absenteeism Report.pdf  | 23 - 26 |
| 4.5 | Quarterly County Treasurer's Report Quarter ending December 31,2023.pdf  | 27 - 44 |
| 4.6 | 2022-23 Annual Financial Report.pdf  | 45 - 136 |
| 4.7 | 2022-23 School Accountability Report Card Spreckels Elementary School <ul style="list-style-type: none">• 23 SARC Spreckels Union SD Spreckels ES.pdf  | 137 - 150 |
| 4.8 | 2022-23 School Accountability Report Card Buena Vista Middle School <ul style="list-style-type: none">• 23 SARC Spreckels Union SD Buena Vista MS.pdf  | 151 - 164 |
| 4.9 | Budget Guidelines and Calendar 2024-25.pdf  | 165 - 166 |
| 4.10 | Classified Salary Analysis 2023 vs 2024 <ul style="list-style-type: none">• Documents to be provided as handouts | |

Action

- | | | |
|------|---|-----------|
| 4.11 | 2024 Bond Measure proposals <ul style="list-style-type: none">• Proposal to Conduct Public Opinion Research on a Potential 2024 Bond Measure.pdf • Lew Survey Proposal.pdf  MOTION TO _____ 2024 BOND MEASURE PROPOSALS
BY: _____ SECONDED BY: _____
AYES ____ NOES: _____ ABSENT: _____ | 167 - 196 |
| 4.12 | 2023-24 Second Interim report including balances in excess of minimum reserve requirements <ul style="list-style-type: none">• Documents to be provided as handouts MOTION TO _____ 2023-24 SECOND INTERIM REPORT INCLUDING BALANCES IN EXCESS OF MINIMUM RESERVE REQUIREMENTS
BY: _____ SECONDED BY: _____ | |

AYES ____ NOES: _____ ABSENT: _____

- 4.13 [Resolution 23-24 13 2023-24 Second Interim Budget Revision.pdf](#)  197

MOTION TO _____ BY ROLL CALL VOTE RESOLUTION 23-24
13 2023-24 SECOND INTERIM BUDGET REVISION

BY: _____ SECONDED BY: _____


_____ Frank Devine _____ Chris Hasegawa

_____ Steve McDougall _____ Peter Odello

_____ Stephanie McMurtrie Adams

5. Curriculum/Instruction

Information

- 5.1 Bullying Prevention Update
- 5.2 8th Grade Trip for 2024-25
- 5.3 LCAP Update: Stakeholder Survey Results 198 - 205
[LCAP Stakeholder Priorities 2024 Rev.pdf](#) 

Action

None

6. Personnel

Information/Action





None

7. Administration

Information

- 7.1 Committees Update

Action

- 7.2 First read of 2024-25 school calendar/instructional minutes/bell schedules 206 - 210
- [2024-25 SES Bell Schedule Draft to Board 031324.pdf](#) 
 - [2024-25 BVMS Bell Schedule Draft to Board 031324.pdf](#) 
 - [2024-25 Calendar DRAFT to Board 031324.pdf](#) 
 - [2024-25 Instructional Minutes Draft to Board 031324.pdf](#) 

MOTION TO _____ FIRST READ OF 2024-25 SCHOOL
CALENDAR/INSTRUCTIONAL MINUTES/BELL SCHEDULES

BY: _____ SECONDED BY: _____

AYES ____ NOES: ____ ABSENT: ____

- 7.3 [Final read October 2023 policies per guidesheet.pdf](#) 211 - 218

MOTION TO _____ FINAL READ OCTOBER 2023 POLICIES
PER GUIDESHEET

BY: _____ SECONDED BY: _____

AYES ____ NOES: ____ ABSENT: ____

- 7.4 [First read December 2023 policies per guidesheet.pdf](#) 219 - 225

MOTION TO _____ FIRST READ DECEMBER 2023 POLICIES
PER GUIDESHEET

BY: _____ SECONDED BY: _____

AYES ____ NOES: ____ ABSENT: ____

8. Consent Items

All items under the consent agenda may be discussed and considered separately or may be entered under one motion and action or individually at the Board's prerogative

Approval of board meeting minutes

- 8.1 [February 1, 2024 regular meeting](#) 226 - 234

- 8.2 [February 8, 2024 Budget Study Session - special meeting](#) 235 - 271

Business

- 8.3 [Warrants Listing period ending February 29, 2024.pdf](#) 272 - 275

- \$380,096.07

- 8.4 Contracts 276 - 372

- [SUSD National University Student Teaching & Practicum Agreement 24184 Jan 31 2024 fully executed.pdf](#)
- [2023-24 E-Rate Project.pdf](#)
- [Spreckels AirGapLabs Network Statement of Work - Switch Policies to Firewall Quote-v2.pdf](#)

- 8.5 Donation Listing

- None

8.7 Personnel

374 - 375

- Public Resignation/Retirement/Termination

Name	Assignment	Effective Date
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Patricia Marchello	Teacher - BV	6/7/2024
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Sandra Nyland	Teacher - SES	6/7/2024
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- Public Employment

Name	Assignment	Effective Date
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Beth Gonzalez	SPED IA- BV	02/29/2024
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[MARCHELLO RETIREMENT.pdf](#) [NYLAND RESIGNATION.pdf](#) 

MOTION TO APPROVE CONSENT ITEMS

BY: _____ SECONDED BY: _____

AYES ____ NOES: ____ ABSENT: ____

9. Future Agenda Items

April 4, 2024 board meeting, District Office @7:00pm

- Subsequent Master Agenda Calendar
- 2024-25 Class Configurations
- Elementary School Transitional Kindergarten Classroom Teacher job description revision
- Initial proposals for contract negotiations
- 2023-24 Building Fund (Measure B) Financial and Performance Audit
- 2023-24 Home to School transportation plan
- Special Education Program Update
- Budget Assumptions 2024-25
- Chromebook service agreement

10. Adjournment

MOTION TO ADJOURN AT _____ P.M.

BY: _____ SECONDED BY: _____

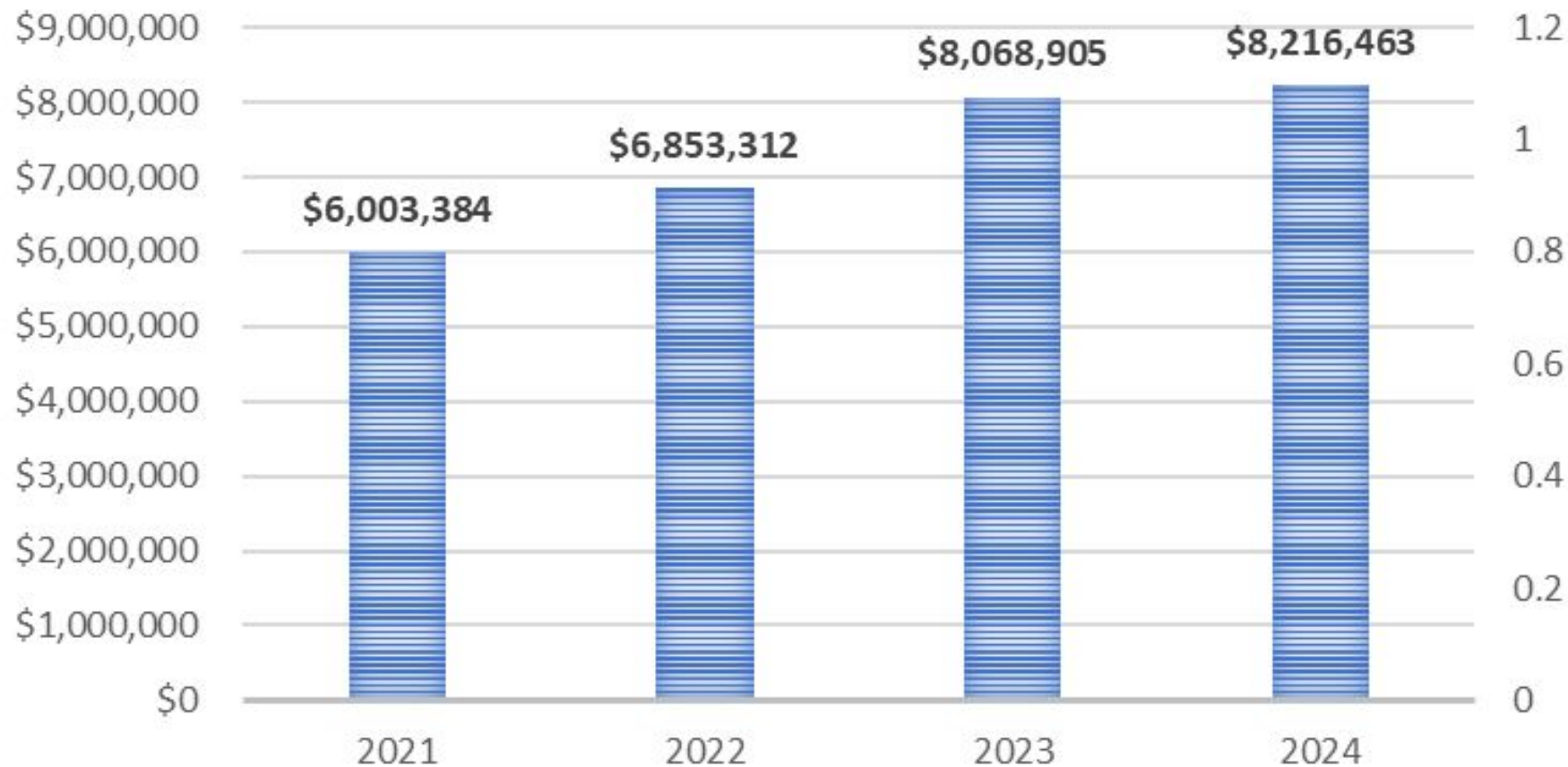
AYES ____ NOES: ____ ABSENT: ____

Posted March 8, 2023

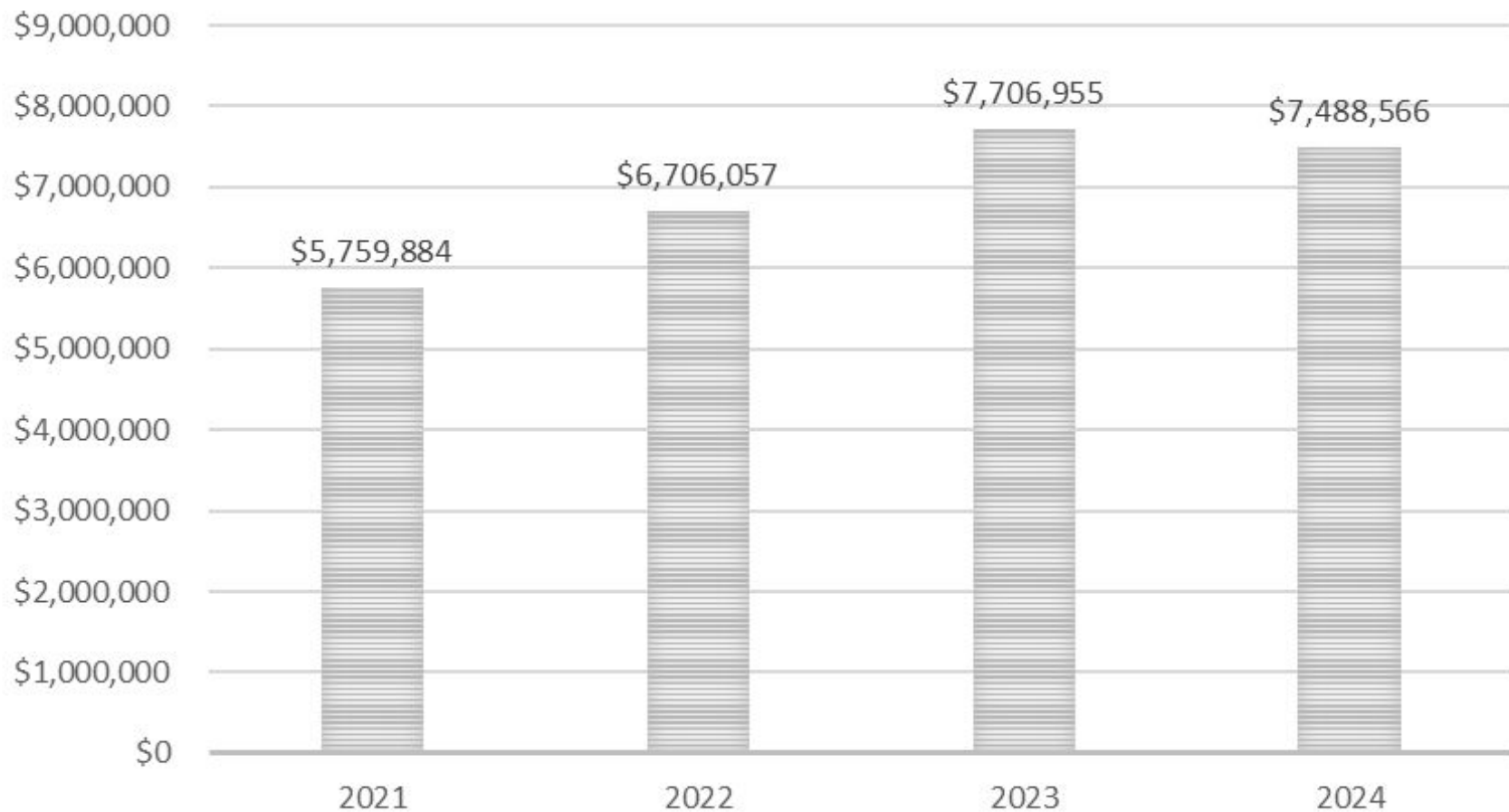
Net Surplus/(Deficit) as of January 31, 2024

	2021	2022	2023	2024
Revenues	\$ 6,003,384	\$ 6,853,312	\$ 8,068,905	\$ 8,216,463
Expenditures				
Certificated Salaries	\$ 2,317,442	\$ 2,498,378	\$ 3,005,321	\$ 2,758,154
Classified Salaries	\$ 946,569	\$ 1,005,394	\$ 1,073,800	\$ 1,214,284
Employee Benefits	\$ 1,261,384	\$ 1,356,524	\$ 1,532,501	\$ 1,631,318
Books and Supplies	\$ 381,215	\$ 365,984	\$ 377,527	\$ 332,034
Services and Operating Expenses	\$ 723,496	\$ 835,658	\$ 1,163,570	\$ 1,111,776
Capital Outlay	\$ 4,314	\$ 450,961	\$ 205,260	\$ -
Other Outgoing	\$ 125,464	\$ 193,158	\$ 348,996	\$ 440,999
Total Expenditures	\$ 5,759,883	\$ 6,706,057	\$ 7,706,975	\$ 7,488,565
Operating Surplus/(Deficit)	\$ 243,501	\$ 147,255	\$ 361,930	\$ 727,898
Other Financing Sources/Uses				
Interfund Transfers Out	\$ (25,000)	\$ (25,000)	\$ (100,000)	\$ (50,000)
Net Surplus/(Deficit)	\$ 218,501	\$ 122,255	\$ 261,930	\$ 677,898

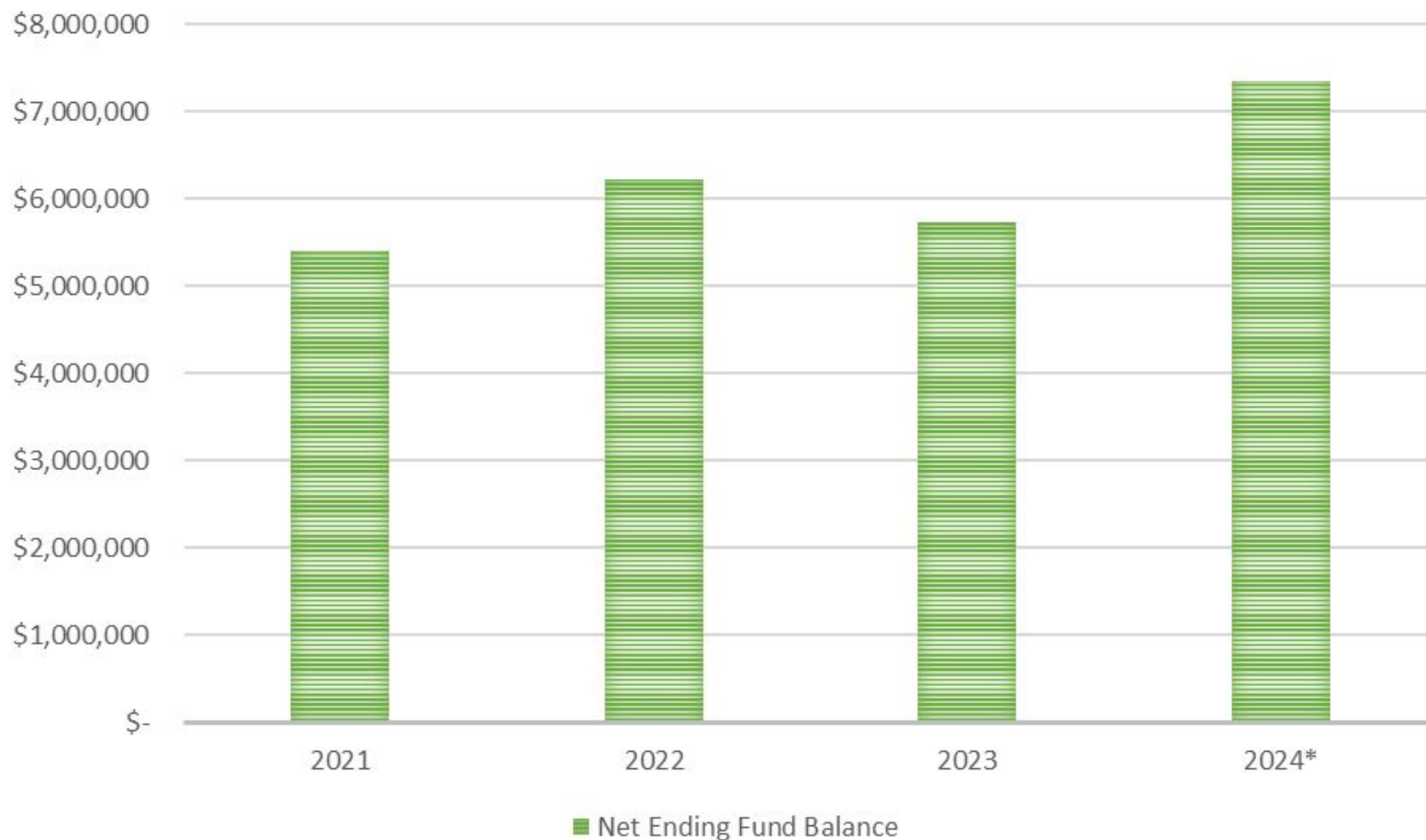
REVENUE BALANCES (ACTUALS)



TOTAL EXPENDITURES (ACTUALS)



NET (ACTUAL) ENDING FUND BALANCES



Fund 01 - General Fund		Fiscal Year 2024 through 02/29/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	10,216,251.00	6,544,070.79		3,672,180.21	36%
Federal Revenue	(8100-8299)	534,930.00	114,041.66		420,888.34	79%
Other State Revenue	(8300-8599)	698,970.00	756,992.37		(58,022.37)	(8)%
Other Local Revenue	(8600-8799)	1,055,394.00	801,358.21		254,035.79	24%
Total Revenues		12,505,545.00	8,216,463.03		4,289,081.97	34%
EXPENDITURES						
Certificated Salaries	(1000-1999)	4,491,962.00	2,758,154.03	.00	1,733,807.97	39%
Classified Salaries	(2000-2999)	1,844,884.00	1,214,283.99	.00	630,600.01	34%
Employee Benefits	(3000-3999)	2,932,326.00	1,631,317.63	.00	1,301,008.37	44%
Books and Supplies	(4000-4999)	403,438.00	332,034.07	11,386.30	60,017.63	15%
Services & Operating Expenses	(5000-5999)	1,927,928.00	1,111,775.93	337,514.96	478,637.11	25%
Other Outgo	(7100-7299, 7400-7499)	655,805.00	440,999.39	.00	214,805.61	33%
Total Expenditures		12,256,343.00	7,488,565.04	348,901.26	4,418,876.70	36%
Operating Surplus/(Deficit)		249,202.00	727,897.99	378,996.73		
OTHER FINANCING SOURCES/USES						
Interfund Transfers Out	(7600-7629)	154,927.00	50,000.00	.00	104,927.00	68%
Total Other Financing Sources/Uses		(154,927.00)	(50,000.00)	.00	(104,927.00)	68%
Net Surplus/(Deficit)		94,275.00	677,897.99	328,996.73		
Beginning Fund Balance		6,677,985.00	6,677,981.35	6,677,981.35		
Net Ending Fund Balance		6,772,260.00	7,355,879.34	7,006,978.08		
*** calculated ***						

Fund 08 - Student Activity Revenue Fund		Fiscal Year 2024 through 02/29/2024			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	7,592.00	7,591.95	7,591.95		
Net Ending Fund Balance	7,592.00	7,591.95	7,591.95		
*** calculated ***					

Fund 13 - Cafeteria Fund		Fiscal Year 2024 through 02/29/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	.00	(35.32)		35.32	0%
Total Revenues		.00	(35.32)		35.32	0%
EXPENDITURES						
Classified Salaries	(2000-2999)	89,252.00	59,075.30	.00	30,176.70	34%
Employee Benefits	(3000-3999)	58,474.00	40,065.99	.00	18,408.01	31%
Books and Supplies	(4000-4999)	4,201.00	6,521.67	2,714.45	(5,035.12)	(120)%
Services & Operating Expenses	(5000-5999)	3,000.00	3,820.26	.00	(820.26)	(27)%
Total Expenditures		154,927.00	109,483.22	2,714.45	42,729.33	28%
Operating Surplus/(Deficit)		(154,927.00)	(109,518.54)	(112,232.99)		
OTHER FINANCING SOURCES/USES						
Interfund Transfers In	(8900-8929)	154,927.00	50,000.00		104,927.00	68%
Total Other Financing Sources/Uses		154,927.00	50,000.00		104,927.00	68%
Net Surplus/(Deficit)		.00	(59,518.54)	(62,232.99)		
Net Ending Fund Balance		.00	(59,518.54)	(62,232.99)		
*** calculated ***						

Fund 14 - Deferred Maintenance Fund		Fiscal Year 2024 through 02/29/2024			
		Budget	Actual	Encumbrance	Balance Avail
REVENUES					
Other Local Revenue	(8600-8799)	100.00	145.41		(45.41) (45)%
Total Revenues		100.00	145.41		(45.41) (45)%
Operating Surplus/(Deficit)		100.00	145.41	145.41	
Beginning Fund Balance		8,682.00	8,682.26	8,682.26	
Net Ending Fund Balance		8,782.00	8,827.67	8,827.67	
*** calculated ***					

Fund 21 - Building Fund		Fiscal Year 2024 through 02/29/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	3,000.00	18,234.72		(15,234.72)	(508)%
Total Revenues		3,000.00	18,234.72		(15,234.72)	(508)%
EXPENDITURES						
Books and Supplies	(4000-4999)	.00	102,328.01	62,441.11	(164,769.12)	0%
Services & Operating Expenses	(5000-5999)	90,112.00	224,341.16	81,951.70	(216,180.86)	(240)%
Total Expenditures		90,112.00	326,669.17	144,392.81	(380,949.98)	(423)%
Operating Surplus/(Deficit)		(87,112.00)	(308,434.45)	(452,827.26)		
Beginning Fund Balance		486,669.00	486,668.64	486,668.64		
Net Ending Fund Balance		399,557.00	178,234.19	33,841.38		
*** calculated ***						

Fund 25 - Developer Fees		Fiscal Year 2024 through 02/29/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	9,000.00	28,290.64		(19,290.64)	(214)%
Total Revenues		9,000.00	28,290.64		(19,290.64)	(214)%
EXPENDITURES						
Services & Operating Expenses	(5000-5999)	25,000.00	.00	.00	25,000.00	100%
Total Expenditures		25,000.00	.00	.00	25,000.00	100%
Operating Surplus/(Deficit)		(16,000.00)	28,290.64	28,290.64		
Beginning Fund Balance		331,949.00	331,948.17	331,948.17		
Net Ending Fund Balance		315,949.00	360,238.81	360,238.81		
*** calculated ***						

Fund 35 - School Facility Program (Regul		Fiscal Year 2024 through 02/29/2024			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	329.00	327.32	327.32		
Net Ending Fund Balance	329.00	327.32	327.32		
*** calculated ***					

Spreckels Union School District
Class Configurations for 2024-2025

M1	a	b	c	d	e	f	g	h	i	j	k	l	M2		
												Thursday March 7, 2024			
1	Spreckels School	TK	Kinder	1st	2nd	3rd	4th	5th	SDC	H I		TOTAL	Released	Pending	
2	Projection	16	45	73	84	86	86	88	4	5		487	Inter-D	Inter-D	Total
3													New	New	
4	Transition Kinder														
5	Class 1	16											1	11	12
6		16	(Intent to Return)												
7			0 ID Accepted												
8	Kinder														
9	Class 2		23										5	6	11
10	Class 3		22												
11	Class 4		0												
12	Class 5		0												
13		45	(31 Tk from current year/14 New)												
14			0 ID Accepted												
15	First														
16	Class 6			25									0	0	0
17	Class 7			25											
18	Class 8			23											
19	Class 9			0											
20		73													
21			1 ID Accepted												
22	Second														
23	Class 10				28								0	0	0
24	Class 11				28										
25	Class 12				28										
26	Class 13				0										
27		84													
28			0 ID Accepted												
29	Third														
30	Class 14					29							2	0	2
31	Class 15					29									
32	Class 16					28									
33	Class 17					0									
34		86													
35			0 ID Accepted												
36	Fourth														
37	Class 18						29						0	0	0
38	Class 19						29								
39	Class 20						28								
40	Class 21						0								
41		86													
42			1 ID Accpeted												
43	Fifth														
44	Class 22							30					1	0	1
45	Class 23							29							
46	Class 24							29							
47	Class 25							0							
48		88	0 ID Accepted												
49		TK	Kinder	1st	2nd	3rd	4th	5th							
50	SDC			1	2	1			4						
51	H. I.						2	3	5						
52									9	TOTAL Grade		478	Total	Pending	
53										w/Spec			d ID	ID	Total
54										c Ed		9			
55										TOTAL w/Spec Ed		487	9	17	26
56															

57	BVMS		6th	7th	8th		SDC	HI		TOTAL		
58			95	109	116		0	7		327		
59											<u>Released</u>	<u>Pending</u>
60	Sixth										<u>New</u>	<u>New</u>
61	Class 1			24							0	0
62	Class 2			24								
63	Class 3			24								
64	Class 4			23								
65			95			2	ID Accepted					
66	Seventh											
67	Class 5			28							5	0
68	Class 6			27								5
69	Class 7			27								
70	Class 8			27								
71			109			10	ID Accepted					
72	Eighth											
73	Class 9			29							2	0
74	Class 10			29								2
75	Class 11			29								
76	Class 12			29								
77							116		1	ID Accepted		
78	SDC							0				
79	HI			3	2	2		7				
80							7		TOTAL GE	320		
81									w/Spec Ed	7		
82									TOTAL w/Spec Ed	327		
83												
84									Total District Enrollment (Includes SDC & HI)	814	16	17
85												33
86												
87												
88												
89											<u>Released</u>	<u>Pending</u>
90											<u>Inter-D</u>	<u>Inter-D</u>
91											<u>New</u>	<u>New</u>
92	February 6, 2024	IM	Totals	SS-479		BV-320			799		16	17
93	March 7, 2024	IM	Totals	SS-487		BV-327			814		16	17
94												33
95												
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Spreckels Union School District (SUSD)

Chronic Absenteeism Report

Presented to SUSD Board of
Trustees on March 13, 2024



What is Chronic Absenteeism?

- Missing 10% or more of the school year (18 days)
- Both excused and unexcused absences
- Pre-COVID, called “hidden educational crisis”
- Post-COVID, rates have only gotten worse, no longer hidden
- Why is it a problem?
 - Often hard to detect
 - Often higher rates in already vulnerable student populations
 - Many possible reasons (i.e. health, family dynamics, transportation, school climate, etc.) so it’s hard to implement universal interventions
 - Strongly related to critical educational milestones (i.e. 3rd grade reading mastery)
 - Also strongly associated with many negative secondary issues (i.e. dropping out, juvenile delinquency, drug use, etc.)
- Negative impact on budget (ADA): approximately \$60/child/day

Chronic Absenteeism in SUSD

- The metric was added to the California Dashboard in 2018
 - 6.9% district-wide (orange color level due to increase that year)
- 2019-decreased to 5.7% (green)
- 2022-increased to 12.3% (high)
- 2023-increased to 13.3% (orange)

As of February 15, 2024:

- 142 students chronically absent=almost 16% (11% ELL, 12% SPED)
- 10 total students with less than 70% attendance
 - No surprises: most physical/emotional issues, 9/10 already on accommodation plans, 7/10 at BVMS, etc.
- 14 students between 70-79% (disproportionate amount of TK-1 students)
- No other noticeable trends from 80-90% absent; most not truant

Chronic Absenteeism–Next Steps

1. Continue targeted messaging (phone calls, letters, ParentSquare) and interviewing
2. Renewed focus on “perfect attendance” and improved attendance (individual, by class, by grade level...); return to Pre-COVID commitment to attendance
3. Deeper dive into reasons students are chronically absent to see how district can support families in various ways



Monterey County Board of Supervisors

Board Order

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066
www.co.monterey.ca.us

A motion was made by Supervisor Luis A. Alejo, seconded by Supervisor Mary L. Adams to:

Receive and accept the Treasurer's Report of Investments for the quarter ending December 31, 2023.

PASSED AND ADOPTED on this 6th day of February 2024, by roll call vote:

AYES: Supervisors Alejo, Church, Askew and Adams

NOES: None

ABSENT: Supervisor Lopez

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting February 6, 2024.

Dated: February 9, 2024
File ID: 24-058
Agenda Item No.: 37

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California

Vicente Ramirez, Deputy



County of Monterey

Item No.

Board Report

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Legistar File Number: 24-058

February 06, 2024

Introduced: 1/23/2024

Current Status: Agenda Ready

Version: 1

Matter Type: General Agenda Item

Receive and accept the Treasurer's Report of Investments for the quarter ending December 31, 2023.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

Receive and accept the Treasurer's Report of Investments for the quarter ending December 31, 2023.

SUMMARY:

Government Code Section 53646 (b) (1) states the Treasurer may submit a quarterly report of investments. The attached exhibits provide a narrative portfolio review of economic and market conditions that support the investment activity during the October - December period, the investment portfolio position by investment type, and the investment portfolio by maturity range.

DISCUSSION:

Inflation continued to move lower throughout the quarter as the November Consumer Price Index (CPI) reading fell to 3.1% year-over-year. Lower energy and goods prices helped offset increases in wage-driven services costs. The labor market also continued to come into better balance. The unemployment rate ended 2023 at 3.7% and 494,000 jobs were added during the quarter. Gross Domestic Product (GDP) for the quarter ended September 30, 2023, the latest available data, showed the U.S. economy grew 4.9%, on an annualized basis, which was the strongest reading over the past seven quarters.

The Federal Reserve updated the Summary of Economic Projections (SEP) released following its December meeting, which showed a peak overnight rate of 5.25% to 5.50% and implied an end to the current interest rate increase cycle. The SEP also showed 75 basis points of decreases by December of 2024. Market expectations for the overnight rate have reached their lowest levels in six months in response to falling inflation, the Federal Reserve pivot from interest rate increases to decreases, and the moderating labor market.

On December 31, 2023, the County of Monterey investment portfolio contained an amortized book value of \$3,233,798,020 spread among 323 separate securities and funds. The par value of those funds was \$3,275,888,842 with a market value of \$3,210,378,916 or 99% of amortized book value. The portfolio's net-earned income yield for the period was 3.54%. The portfolio produced an estimated quarterly income of \$26,882,589 that will be distributed proportionally to all agencies participating in the investment pool. The investment portfolio had a weighted average maturity of 398 days. The County Treasury continues to utilize shorter term debt to

Legistar File Number: 24-058

provide portfolio liquidity and enhanced investment opportunities in the current market environment.

The investment portfolio follows all applicable provisions of state law and the adopted Investment Policy and contains sufficient liquidity to meet all projected outflows over the next six months. Market value pricings were obtained through resources such as Bloomberg LLP, US Bank, and live-bid pricing of corporate securities.

OTHER AGENCY INVOLVEMENT:

A copy of this report will be distributed to all agencies participating in the investment pool. The Treasury Quarterly Reports are also posted on the County Treasurer's website. A monthly report of investment transactions is provided to the Board of Supervisors as required by Government Code 53607.

FINANCING:

The investment portfolio contains sufficient liquidity to meet all projected expenditures over the next six months. Investment earnings in the General Fund appear to be trending at a rate that will exceed the FY 2024-25 budgeted total.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

This recommendation supports the Administration initiative by providing transparency and accountability in the management of County funds in the Treasurer's investment portfolio.

- ☐ Economic Development
- ☒ Administration
- ☐ Health & Human Services
- ☐ Infrastructure
- ☐ Public Safety

DocuSigned by:

Lupe Reyes

Prepared by: Lupe Reyes, Chief Deputy Treasurer-Tax Collector, x5415

DocuSigned by:

Jake Stroud

Reviewed by: Jake Stroud, Assistant Treasurer-Tax Collector, x5828

DocuSigned by:

Mary A. Zeeb

Approved by: Mary A. Zeeb, Treasurer-Tax Collector, x5015

Attachments:

- Exhibit A - Investment Portfolio Review 12.31.23
- Exhibit B - Portfolio Management Report 12.31.23
- Exhibit C - Aging Summary 01.01.24

cc:

- Auditor-Controller - Internal Audit Section
- All depositors
- County Administrative Office
- County Counsel

Exhibit A

Investment Portfolio Review

Quarter Ending December 31, 2023

OVERVIEW

October 1, 2023 – December 31, 2023

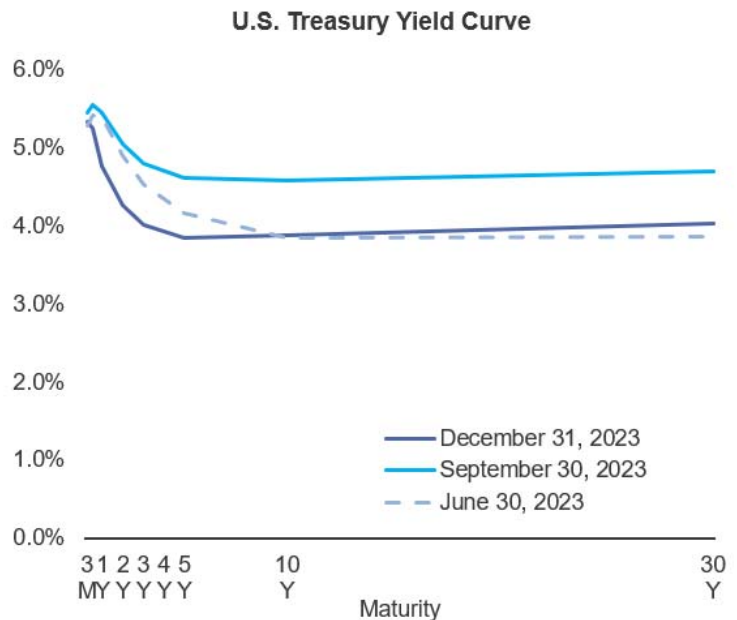
Inflation continued to move lower throughout the quarter as the November Consumer Price Index (CPI) reading fell to 3.1% year-over-year. Lower energy and goods prices helped offset increases in wage-driven services costs. The labor market also continued to come into better balance. The unemployment rate ended 2023 at 3.7% and 494,000 jobs were added during the quarter. Gross Domestic Product (GDP) for the quarter ended September 30, 2023, the latest available data, showed the U.S. economy grew 4.9%, on an annualized basis, which was the strongest reading over the past seven quarters.

The Federal Reserve updated the Summary of Economic Projections (SEP) released following its December meeting, which showed a peak overnight rate of 5.25% to 5.50% and implied an end to the current interest rate increase cycle. The SEP also showed 75 basis points of decreases by December of 2024. Market expectations for the overnight rate have reached their lowest levels in six months in response to falling inflation, the Federal Reserve pivot from interest rate increases to decreases, and the moderating labor market.

U.S. TREASURY YIELD CURVE

- U.S. Treasury yields lowered materially across the curve.

	12/31/23	9/30/23	Change
3-month	5.33%	5.45%	-0.12%
1-year	4.76%	5.45%	-0.69%
2-year	4.25%	5.04%	-0.79%
3-year	4.01%	4.80%	-0.79%
5-year	3.85%	4.61%	-0.76%
10-year	3.88%	4.57%	-0.69%
30-year	4.03%	4.70%	-0.67%



- 2-Year Treasury yields fell after the Federal Reserve forecasted three rate cuts in 2024.



PORTFOLIO STRATEGY

The County of Monterey Treasury maintains a well-diversified portfolio across sectors and issuers while maintaining a high credit quality of the portfolio and closely monitoring corporate holdings. Four indicators reflect the key aspects of the investment portfolio:

1. Market Access – During the quarter, investment purchases for the portfolio included Corporate Notes, U.S. Treasury Notes, Commercial Paper, and Federal Agencies. The Treasurer continues to maintain an adequate level of liquid assets to ensure the ability to meet all cash flow needs.
2. Diversification – The County of Monterey Treasurer’s portfolio consists of 323 separate fixed income investments, all of which are authorized by the State of California Government Code 53601 and the Investment Policy.

The portfolio assets are allocated between overnight vehicles and the long-term portfolio as detailed in the table below:

Portfolio Asset Composition								
Corporate Notes	Negotiable CDs	Overnight Liquid Assets	U.S. Treasuries	Federal Agencies	Commercial Paper	Supra-nationals	Municipal Bonds	Asset Backed Securities
21%	2.3%	19.6%	35.9%	12.6%	8.1%	0.5%	<0.1%	<0.1%

- Total may not equal 100% due to rounding

3. Credit Risk – Approximately 78.5% of the investment portfolio is comprised of U.S. Treasuries, Federal Agencies, Negotiable CDs, and other liquid funds. All assets have a better than investment grade rating. U.S. Treasuries are considered the safest of all investments. Most corporate debt (21%) is rated in the higher levels of investment grade and all Federal Agency and Municipal holdings are rated AA- or higher. The Supranationals (0.5%) are rated AAA. The credit quality of the Treasurer’s portfolio continues to be high.

The portfolio credit composition is detailed in the table below:

Portfolio Credit Composition								
AAA	AAAm	AA	A	A-1 (Short Term)	Aaf/S1+ (CalTRUST)	BBB+ (split rated)	LAIF (not rated)	Not Rated by S&P
<1%	10%	55%	14%	11%	10%	<1%	<1%	<1%

• Total may not equal 100% due to rounding

4. Liquidity Risk – Liquidity risk, as measured by the ability of the County Treasury to meet withdrawal demands on invested assets, was actively managed during the October - December quarter. The portfolio’s weighted average maturity was 398 days, and the Treasurer maintained \$632 million (19%) invested in overnight investments and \$1.2 billion (38%) in securities with maturities of one day to one year to provide immediate liquidity to be able to react quickly to unanticipated needs or opportunities in the current market environment.

PORTFOLIO CHARACTERISTICS

	September 30, 2023	December 31, 2023
Total Assets	\$2,961,795,633	\$3,275,888,842
Market Value	\$2,870,992,187	\$3,210,378,916
Days to Maturity	362	398
Yield	3.10%	3.54%
Estimated Earnings	\$22,568,162	\$26,882,589

The Treasury continues to strategically invest matured assets while accounting for potential liquidity needs. Opportunities are actively evaluated to safely add value to the County’s portfolio while maintaining a strong sense of safety and risk management.

Exhibit B

Monterey County
Portfolio Management
Portfolio Details - Investments
December 31, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Certificates of Deposit - Bank												
06417M2B0	12696	Bank of Nova Scotia Hous		05/22/2023	33,000,000.00	32,985,480.00	33,000,000.00	5.500		A-1	5.500	05/22/2024
Subtotal and Average			33,000,000.00		33,000,000.00	32,985,480.00	33,000,000.00				5.500	
Money Market Accts - GC 53601(k)(2)												
SYS12159	12159	DREYFUS AMT FREE TAX EXEMPT MM			9,594,162.00	9,594,162.00	9,594,162.00	3.388			3.388	
Subtotal and Average			9,563,554.96		9,594,162.00	9,594,162.00	9,594,162.00				3.388	
State Pool - GC 16429.1												
SYS11361	11361	LAIF			996,930.10	996,930.10	996,930.10	3.581			3.581	
Subtotal and Average			996,930.10		996,930.10	996,930.10	996,930.10				3.581	
CALTRUST/CAMP - GC 53601(p)												
SYS12211	12211	CalTrust Liquidity			314,450,000.00	314,450,000.00	314,450,000.00	5.555			5.555	
SYS11802	11802	CalTrust Blackrock		07/01/2022	0.00	0.00	0.00	0.025	Aaa	AAA	0.025	
SYS12296	11803	CalTrust (LEAF)			0.00	0.00	0.00	4.974			4.974	
SYS12219	12219	CalTrust MERMA			352,647.32	352,647.32	352,647.32	5.551			5.551	
SYS11801	11801	CalTrust Short Term			0.00	0.00	0.00	4.525	Aaa	AAA	4.525	
SYS10379	10379	Calif. Asset Mgmt			306,300,000.00	306,300,000.00	306,300,000.00	5.552		AAA	5.552	
Subtotal and Average			475,009,714.39		621,102,647.32	621,102,647.32	621,102,647.32				5.554	
SWEEP ACCOUNT-MORG STNLY												
SYS12041	12041	Morgan Stanley			1.00	1.00	1.00	0.250			0.250	
Subtotal and Average			1.00		1.00	1.00	1.00				0.250	
SWEEP ACCOUNT - CUSTOM												
SYS12138	12138	Morgan Stanley			90,101.82	90,101.82	90,101.82	5.254			5.254	
Subtotal and Average			138,478.42		90,101.82	90,101.82	90,101.82				5.254	
Medium Term Notes - GC 53601(k)												
88579YBH3	12359	MMM COMPANY		02/24/2020	130,000.00	125,010.60	130,242.63	2.000	A3	BBB+	1.825	02/14/2025
00724PAC3	12617	ADOBE INC		07/06/2022	65,000.00	60,992.75	62,574.09	2.150	A2	A+	3.469	02/01/2027
053015AE3	12632	AUTOMATIC DATA PROCESSING		11/04/2022	10,000,000.00	9,797,800.00	9,755,948.40	3.375	Aa3	AA-	4.925	09/15/2025
02079KAB3	12397	Alphabet INC		08/17/2020	5,000,000.00	4,982,900.00	5,021,881.07	3.375	Aa2	AA+	0.432	02/25/2024
079KAC1	12738	Alphabet INC		09/08/2023	10,000,000.00	9,443,700.00	9,303,208.33	1.998	Aa2	AA+	4.882	08/15/2026
3135BW5	12501	Amazon		05/12/2021	5,680,000.00	5,579,634.40	5,678,994.11	0.450	A1	AA	0.499	05/12/2024

Exhibit B

Monterey County Portfolio Management Portfolio Details - Investments December 31, 2023

Page 2

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Medium Term Notes - GC 53601(k)												
023135BW5	12502	Amazon		05/12/2021	75,000.00	73,674.75	74,986.72	0.450	A1	AA	0.499	05/12/2024
023135BQ8	12609	Amazon		06/30/2022	5,000,000.00	4,736,900.00	4,824,568.28	0.800	A1	AA	3.413	06/03/2025
023135BX3	12636	Amazon		11/17/2022	5,000,000.00	4,618,800.00	4,621,661.00	1.000	A1	AA	4.494	05/12/2026
023135BX3	12668	Amazon		12/19/2022	10,000,000.00	9,237,600.00	9,260,471.95	1.000	A1	AA	4.402	05/12/2026
023135BX3	12704	Amazon		06/06/2023	5,950,000.00	5,496,372.00	5,499,995.47	1.000	A1	AA	4.448	05/12/2026
025816CM9	12544	American Express Credit		11/23/2021	135,000.00	124,056.90	134,871.28	1.650	A2	BBB+	1.685	11/04/2026
025816CY3	12620	American Express Credit		08/03/2022	70,000.00	68,868.10	69,962.99	3.950	A2	BBB+	3.986	08/01/2025
037833AS9	12445	Apple Inc Corp Notes		12/11/2020	5,000,000.00	4,965,250.00	5,050,280.61	3.450	Aa1	AA+	0.524	05/06/2024
037833DM9	12568	Apple Inc Corp Notes		02/24/2022	4,130,000.00	4,042,278.80	4,127,263.93	1.800	Aaa	AA+	1.898	09/11/2024
037833DT4	12594	Apple Inc Corp Notes		04/27/2022	5,000,000.00	4,767,800.00	4,881,531.08	1.125	Aaa	AA+	2.958	05/11/2025
037833DT4	12607	Apple Inc Corp Notes		06/30/2022	5,000,000.00	4,767,800.00	4,850,053.35	1.125	Aaa	AA+	3.458	05/11/2025
037833ET3	12693	Apple Inc Corp Notes		05/10/2023	155,000.00	154,638.85	154,739.24	4.000		AA+	4.043	05/10/2028
037833EB2	12695	Apple Inc Corp Notes		05/16/2023	5,000,000.00	4,630,850.00	4,685,212.88	0.700	Aaa	AA+	3.884	02/08/2026
037833CJ7	12764	Apple Inc Corp Notes		12/08/2023	10,000,000.00	9,740,100.00	9,657,251.18	3.350	Aaa	AA+	4.546	02/09/2027
04636NAA1	12526	Astrazeneca Finance LLC		07/23/2021	135,000.00	124,919.55	135,307.20	1.200	A2	A	1.101	05/28/2026
06051GJY6	12591	Bank of America		04/27/2022	5,000,000.00	4,989,550.00	4,967,081.23	5.631	A1	A-	3.338	06/14/2024
06051GGZ6	12595	Bank of America		04/28/2022	5,000,000.00	4,883,150.00	4,958,569.37	3.366	A1	A-	3.949	01/23/2026
06428CAA2	12720	Bank of America		08/18/2023	250,000.00	254,615.00	250,000.00	5.526	Aa1	A+	5.526	08/18/2026
06406HCX5	12417	Bank of New York Mellon Corp		09/30/2020	5,000,000.00	4,912,000.00	5,087,095.36	3.250	A1	A	0.702	09/11/2024
06406RAN7	12478	Bank of New York Mellon Corp		03/31/2021	4,000,000.00	3,838,920.00	4,025,722.41	1.600	A1	A	1.088	04/24/2025
06406RAS6	12493	Bank of New York Mellon Corp		04/26/2021	50,000.00	49,203.00	49,994.30	0.500	A1	A	0.536	04/26/2024
06406RAN7	12554	Bank of New York Mellon Corp		01/07/2022	5,000,000.00	4,798,650.00	5,014,982.98	1.600	A1	A	1.360	04/24/2025
06406RAN7	12589	Bank of New York Mellon Corp		04/27/2022	5,000,000.00	4,798,650.00	4,898,219.36	1.600	A1	A	3.238	04/24/2025
06406RAN7	12608	Bank of New York Mellon Corp		06/30/2022	5,000,000.00	4,798,650.00	4,859,056.26	1.600	A1	A	3.885	04/24/2025
06406RBJ5	12618	Bank of New York Mellon Corp		07/26/2022	70,000.00	69,255.90	70,000.00	4.414	A1	A	4.414	07/24/2026
09247XAN1	12745	BLACKROCK INC		10/05/2023	10,000,000.00	9,686,500.00	9,360,181.45	3.200	Aa3	AA-	5.414	03/15/2027
05565ECC7	12717	BMW US CAPITAL LLC		08/11/2023	10,000,000.00	10,086,600.00	9,998,308.33	5.300	A2	A	5.311	08/11/2025
06051GHW2	12479	Bank of America Corp		03/31/2021	5,000,000.00	4,868,750.00	5,095,448.26	2.456	A1	A-	1.074	10/22/2025
06051GFX2	12562	Bank of America Corp		02/03/2022	90,000.00	87,576.30	92,683.41	3.500	A1	A-	2.137	04/19/2026
06051GKM0	12579	Bank of America Corp		03/22/2022	100,000.00	97,256.00	100,000.00	3.384	A1	A-	3.384	04/02/2026
110122CM8	12444	BRISTOL-MYERS SQUIBB		12/11/2020	5,000,000.00	4,932,400.00	5,062,607.47	2.900	A2	A	0.621	07/26/2024
110122CN6	12722	BRISTOL-MYERS SQUIBB		08/24/2023	10,000,000.00	9,702,800.00	9,554,852.23	3.200	A2	A	5.169	06/15/2026
110122DD7	12750	BRISTOL-MYERS SQUIBB		10/31/2023	10,000,000.00	9,689,800.00	9,339,048.42	3.450	A2	A	5.371	11/15/2027
14913R2L0	12506	CATERPILLAR FINL SERVC		05/17/2021	10,000,000.00	9,816,200.00	9,998,312.59	0.450	A2	A	0.495	05/17/2024
913R2P1	12530	CATERPILLAR FINL SERVC		09/14/2021	135,000.00	130,692.15	134,957.12	0.600	A2	A	0.645	09/13/2024
913UAA8	12708	CATERPILLAR FINL SERVC		07/07/2023	5,000,000.00	4,989,350.00	4,929,304.09	4.350	A2	A	4.995	05/15/2026

Portfolio INVT

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Exhibit B

Monterey County Portfolio Management Portfolio Details - Investments December 31, 2023

Page 3

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Medium Term Notes - GC 53601(k)												
14913UAB6	12724	CATERPILLAR FINL SERV		08/24/2023	5,000,000.00	5,035,300.00	4,986,463.93	5.150	A2	A	5.328	08/11/2025
166764BT6	12404	Chevron Corp. Global		09/17/2020	5,000,000.00	4,975,450.00	5,019,421.03	2.895	Aa2	AA-	0.503	03/03/2024
808513BN4	12474	CHARLES SCHWAB CORP		03/18/2021	25,000.00	24,743.25	24,999.11	0.750	A2	A-	0.767	03/18/2024
808513BF1	12628	CHARLES SCHWAB CORP		10/31/2022	10,000,000.00	9,167,100.00	9,143,731.40	0.900	A2	A-	5.203	03/11/2026
17275RAW2	12665	Cisco Systems Inc Corp		12/15/2022	20,000,000.00	19,711,200.00	19,747,664.89	3.500	A1	AA-	4.425	06/15/2025
172967MX6	12536	Citibank		10/07/2021	4,500,000.00	4,423,635.00	4,505,786.92	0.981	A3	BBB+	0.845	05/01/2025
172967ND9	12539	Citibank		11/08/2021	3,840,000.00	3,694,579.20	3,850,894.63	1.281	A3	BBB+	1.071	11/03/2025
172967MT5	12653	Citibank		12/02/2022	1,275,000.00	1,275,714.00	1,248,868.36	0.776	A3	BBB+	6.178	10/30/2024
02665WEK3	12709	Citibank		07/07/2023	70,000.00	71,331.40	69,927.77	5.250	A3	A-	5.295	07/07/2026
17325FBB3	12743	Citibank		09/29/2023	310,000.00	323,680.30	310,000.00	5.803		A+	5.803	09/29/2028
191216CL2	12403	Coca- Cola Co		09/16/2020	5,000,000.00	4,887,400.00	5,043,517.48	1.750	A1	A+	0.458	09/06/2024
191216CU2	12748	Coca- Cola Co		10/31/2023	10,000,000.00	9,136,700.00	8,849,711.63	1.450	A1	A+	5.182	06/01/2027
194162AM5	12621	COLGATE-PALMOLIVE CO		08/09/2022	45,000.00	44,012.25	44,977.74	3.100	Aa3	AA-	3.132	08/15/2025
194162AQ6	12679	COLGATE-PALMOLIVE CO		03/01/2023	130,000.00	131,639.30	129,891.05	4.800		AA-	4.842	03/02/2026
20271RAS9	12736	COMMONWEALTH BK AUST NY		09/12/2023	11,965,000.00	12,112,408.80	11,965,000.00	5.499		AA-	5.499	09/12/2025
20030NCR0	12414	COMCAST CORP		09/30/2020	5,000,000.00	4,972,850.00	5,042,676.71	3.700	A3	A-	0.703	04/15/2024
254687FK7	12319	The Walt Disney Company		09/06/2019	240,000.00	234,376.80	239,901.75	1.750	A2	A-	1.851	08/30/2024
291011BG8	12415	EMERSON ELECTRIC CO		09/30/2020	80,000.00	78,200.00	82,552.12	3.150	A2	A	0.848	06/01/2025
369550BG2	12588	General Dynamics Corp		04/27/2022	5,000,000.00	4,907,450.00	5,016,759.11	3.500	A3	A-	3.228	05/15/2025
369550BN7	12669	General Dynamics Corp		12/19/2022	10,000,000.00	9,246,100.00	9,295,874.40	1.150	A3	A-	4.317	06/01/2026
38141GXS8	12462	Goldman Sachs		02/17/2021	60,000.00	56,892.00	60,059.78	0.855	A2	BBB+	0.807	02/12/2026
38141GYE8	12515	Goldman Sachs		06/22/2021	10,000,000.00	9,984,000.00	9,997,676.17	0.657	A2	BBB+	0.746	09/10/2024
38141GZH0	12560	Goldman Sachs		01/24/2022	130,000.00	129,547.60	130,000.00	1.757	A2	BBB+	1.757	01/24/2025
38143U8H7	12719	Goldman Sachs		08/11/2023	10,000,000.00	9,770,700.00	9,675,919.26	3.750	A2	BBB+	5.382	02/25/2026
437076CM2	12581	Home Depot Inc		03/28/2022	20,000.00	19,506.40	19,985.20	2.700	A2	A	2.760	04/15/2025
437076CA8	12616	Home Depot Inc		07/06/2022	65,000.00	61,228.70	63,238.74	2.500	A2	A	3.399	04/15/2027
437076CN0	12626	Home Depot Inc		10/28/2022	65,000.00	62,152.35	61,133.32	2.875	A2	A	4.911	04/15/2027
437076CV2	12762	Home Depot Inc		12/08/2023	10,000,000.00	10,143,200.00	10,052,577.27	4.950	A2	A	4.741	09/30/2026
438516BW5	12370	Honeywell International		05/20/2020	100,000.00	98,219.00	100,777.90	2.300	A2	A	0.995	08/15/2024
438516CB0	12571	Honeywell International		02/25/2022	5,000,000.00	4,773,250.00	4,941,258.93	1.350	A2	A	2.214	06/01/2025
438516CB0	12574	Honeywell International		03/01/2022	65,000.00	62,052.25	64,218.85	1.350	A2	A	2.234	06/01/2025
438516BL9	12654	Honeywell International		12/09/2022	10,000,000.00	9,525,700.00	9,521,429.39	2.500	A2	A	4.354	11/01/2026
438516BL9	12659	Honeywell International		12/13/2022	2,600,000.00	2,476,682.00	2,471,288.84	2.500	A2	A	4.420	11/01/2026
02665WCZ2	12318	American Honda Finance		09/03/2019	200,000.00	197,052.00	200,351.19	2.400	A3	A-	2.021	06/27/2024
665WDN8	12734	American Honda Finance		09/01/2023	9,027,000.00	8,487,185.40	8,398,376.07	1.000	A3	A-	5.401	09/10/2025
7866BH0	12689	HERSHEY COMPANY		05/04/2023	60,000.00	58,105.80	59,925.50	4.250	A1	A	4.282	05/04/2028

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Medium Term Notes - GC 53601(k)												
427866BH0	12690	HERSHEY COMPANY		05/04/2023	60,000.00	58,105.80	59,932.27	4.250	A1	A	4.279	05/04/2028
427866BH0	12747	HERSHEY COMPANY		10/31/2023	9,804,000.00	9,436,628.90	9,436,628.90	4.250	A1	A	5.230	05/04/2028
459200JZ5	12527	IBM Corp Notes		07/23/2021	120,000.00	116,523.60	126,100.28	3.300	A3	A-	1.094	05/15/2026
459200JY8	12587	IBM Corp Notes		04/27/2022	5,000,000.00	4,954,500.00	4,998,111.65	3.000	A3	A-	3.105	05/15/2024
459200KH3	12604	IBM Corp Notes		06/03/2022	70,000.00	63,926.80	65,928.88	1.700	A3	A-	3.598	05/15/2027
458140BY5	12624	IBM Corp Notes		08/19/2022	120,000.00	117,603.60	119,625.28	3.750	A2	A	3.846	08/05/2027
458140BP4	12590	INTEL CORP		04/27/2022	5,000,000.00	4,914,850.00	5,011,417.75	3.400	A2	A	3.199	03/25/2025
458140AU4	12631	INTEL CORP		11/04/2022	5,000,000.00	4,787,950.00	4,731,967.53	2.600	A2	A	5.086	05/19/2026
24422EUX5	12446	John Deere Capital Corp		12/11/2020	5,000,000.00	4,971,550.00	5,018,778.30	2.600	A2	A	0.531	03/07/2024
24422EWA3	12573	John Deere Capital Corp		02/28/2022	65,000.00	60,007.35	63,871.98	1.700	A2	A	2.309	01/11/2027
24422EWK1	12641	John Deere Capital Corp		11/28/2022	150,000.00	149,028.00	147,574.93	4.150	A2	A	4.640	09/15/2027
24422EVK2	12707	John Deere Capital Corp		07/06/2023	9,200,000.00	8,527,112.00	8,447,534.53	0.700	A2	A	5.021	01/15/2026
24422EXC8	12735	John Deere Capital Corp		09/08/2023	10,000,000.00	10,129,100.00	9,996,880.69	5.300	A2	A	5.320	09/08/2025
46647PCH7	12510	JP Morgan Chase		06/01/2021	165,000.00	161,467.35	165,000.00	0.824	A1	A-	0.824	06/01/2025
46647PCH7	12517	JP Morgan Chase		06/22/2021	10,000,000.00	9,785,900.00	9,990,008.46	0.824	A1	A-	0.920	06/01/2025
46625HRV4	12545	JP Morgan Chase		11/23/2021	125,000.00	119,071.25	129,033.20	2.950	A1	A-	1.830	10/01/2026
46647PCH7	12561	JP Morgan Chase		01/24/2022	10,000,000.00	9,785,900.00	9,919,676.06	0.824	A1	A-	1.651	06/01/2025
46625HRV4	12723	JP Morgan Chase		08/25/2023	5,000,000.00	4,762,850.00	4,685,302.42	2.950	A1	A-	5.142	10/01/2026
46647PCT1	12741	JP Morgan Chase		09/11/2023	10,000,000.00	9,628,000.00	9,515,711.37	1.561	A1	A-	6.302	12/10/2025
539830BH1	12528B	Lockheed Martin Corp		07/23/2021	58,000.00	56,949.62	60,842.45	3.550	A2	A-	0.947	01/15/2026
57636QAB0	12282	MASTERCARD INC		04/04/2019	250,000.00	248,642.50	250,392.78	3.375	A1	A+	2.699	04/01/2024
57636QAN4	12600	MASTERCARD INC		05/20/2022	5,000,000.00	4,843,950.00	4,945,177.87	2.000	A1	A+	2.981	03/03/2025
57636QAR5	12625	MASTERCARD INC		10/06/2022	65,000.00	63,031.80	62,781.87	3.300	A1	A+	4.475	03/26/2027
57636QAR5	12721	MASTERCARD INC		08/24/2023	5,000,000.00	4,848,600.00	4,751,896.48	3.300	A1	A+	4.993	03/26/2027
58933YAR6	12469	MERCK & CO INC		03/09/2021	125,000.00	122,222.50	127,359.08	2.750	A1	A+	0.897	02/10/2025
58933YAY1	12610	MERCK & CO INC		06/30/2022	5,000,000.00	4,634,800.00	4,717,037.29	0.750	A1	A+	3.585	02/24/2026
58933YAR6	12664	MERCK & CO INC		12/15/2022	10,000,000.00	9,777,800.00	9,814,915.48	2.750	A1	A+	4.520	02/10/2025
58933YBH7	12694	MERCK & CO INC		05/17/2023	60,000.00	59,736.60	59,957.45	4.050	A1	A+	4.068	05/17/2028
594918BY9	12751	MICROSOFT CORP		10/31/2023	13,600,000.00	13,245,448.00	12,898,584.34	3.300	Aaa	AAA	5.128	02/06/2027
6174468R3	12516	Morgan Stanley		06/22/2021	5,000,000.00	4,802,850.00	4,999,457.99	0.864	A1	A-	0.872	10/21/2025
61747YEA9	12519	Morgan Stanley		06/24/2021	10,000,000.00	9,775,800.00	9,985,046.33	0.790	A1	A-	0.934	05/30/2025
654106AH6	12633	NIKE INC		11/04/2022	15,000,000.00	14,585,550.00	14,547,281.58	2.400	A1	AA-	5.015	03/27/2025
66989HAP3	12412	Novartis Capital Corp		09/22/2020	125,000.00	121,037.50	126,564.43	1.750	A1	AA-	0.594	02/14/2025
641062AU8	12529	Nestle Holdings Inc.		09/14/2021	195,000.00	188,703.45	195,000.00	0.606	N/A	AA-	0.606	09/14/2024
5859AW4	12598	Northern Trust Corp		05/12/2022	75,000.00	73,985.25	75,338.90	4.000	A2	A+	3.849	05/10/2027
5859AW4	12744	Northern Trust Corp		10/05/2023	5,925,000.00	5,844,834.75	5,608,873.34	4.000	A2	A+	5.781	05/10/2027

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Medium Term Notes - GC 53601(k)												
63743HFC1	12564	National Rural Util Coop		02/07/2022	40,000.00	38,613.20	39,999.56	1.875	A2	A-	1.876	02/07/2025
69371RR99	12634	PACCAR FINANCIAL CORP		11/04/2022	12,000,000.00	11,800,920.00	11,733,746.84	3.550	A1	A+	5.041	08/11/2025
69371RS49	12683	PACCAR FINANCIAL CORP		03/30/2023	250,000.00	249,542.50	249,874.53	4.450	A1	A+	4.474	03/30/2026
713448CT3	12627	Pepsico Inc Corp Note		10/31/2022	6,950,000.00	6,768,535.50	6,777,296.28	2.750	A1	A+	4.753	04/30/2025
713448FW3	12753	Pepsico Inc Corp Note		11/13/2023	5,000,000.00	5,105,700.00	4,999,952.23	5.125	A1	A+	5.125	11/10/2026
717081ES8	12280	PFIZER INC		04/04/2019	250,000.00	248,730.00	250,123.30	2.950	A2	A	2.692	03/15/2024
717081ES8	12402	PFIZER INC		09/16/2020	5,000,000.00	4,974,600.00	5,024,489.36	2.950	A2	A	0.486	03/15/2024
717081EA7	12737	PFIZER INC		09/08/2023	6,135,000.00	5,919,416.10	5,809,061.68	3.000	A2	A	4.968	12/15/2026
693475AT2	12642	PNC Bank NA		11/28/2022	200,000.00	189,680.00	189,197.53	3.150	A3	A-	4.949	05/19/2027
693475BB0	12638	PNC FINANCIAL SERVICES		11/18/2022	5,000,000.00	4,547,200.00	4,564,298.74	1.150	A3	A-	4.829	08/13/2026
693475AX3	12650	PNC FINANCIAL SERVICES		11/30/2022	5,000,000.00	4,734,600.00	4,743,237.40	2.600	A3	A-	4.809	07/23/2026
693475BL8	12673	PNC FINANCIAL SERVICES		01/24/2023	755,000.00	749,058.15	755,000.00	4.758	A3	A-	4.758	01/26/2027
693475BL8	12674	PNC FINANCIAL SERVICES		01/24/2023	3,800,000.00	3,770,094.00	3,803,144.88	4.758	A3	A-	4.719	01/26/2027
857477BM4	12575	State Street Corp		03/14/2022	125,000.00	121,448.75	125,418.81	2.901	A1	A	2.742	03/30/2026
857477BE2	12576	State Street Corp		03/17/2022	5,000,000.00	4,872,150.00	4,973,124.23	2.354	A1	A	2.776	11/01/2025
857477BE2	12599	State Street Corp		05/18/2022	8,625,000.00	8,404,458.75	8,506,707.74	2.354	A1	A	3.461	11/01/2025
857477BX0	12630	State Street Corp		11/04/2022	10,000,000.00	10,154,400.00	9,994,174.58	5.751	A1	A	5.781	11/04/2026
857477CD3	12715	State Street Corp		08/03/2023	180,000.00	182,615.40	180,000.00	5.272	A1	A	5.272	08/03/2026
857477CD3	12742	State Street Corp		09/11/2023	10,000,000.00	10,145,300.00	9,959,750.48	5.272	A1	A	5.440	08/03/2026
89788MAH5	12619	TRUIST FINANCIAL CORP		07/28/2022	85,000.00	83,235.40	85,000.00	4.260	A3	A-	4.260	07/28/2026
89236TGT6	12358	Toyota Motor Corporation		02/21/2020	130,000.00	125,734.70	129,937.88	1.800	A1	A+	1.845	02/13/2025
89236TGT6	12485	Toyota Motor Corporation		04/13/2021	5,000,000.00	4,835,950.00	5,049,390.65	1.800	A1	A+	0.898	02/13/2025
89236TJT3	12556	Toyota Motor Corporation		01/13/2022	5,000,000.00	4,825,150.00	4,999,190.56	1.450	A1	A+	1.466	01/13/2025
89236TJT3	12557	Toyota Motor Corporation		01/13/2022	65,000.00	62,726.95	64,970.00	1.450	A1	A+	1.495	01/13/2025
89236TKX2	12718	Toyota Motor Corporation		08/14/2023	10,000,000.00	10,119,700.00	9,989,434.91	5.000	A1	A+	5.044	08/14/2026
87612EBM7	12558	TARGET CORP		01/24/2022	35,000.00	32,653.95	34,963.66	1.950	A2	A	1.986	01/15/2027
87612EBM7	12559	TARGET CORP		01/24/2022	65,000.00	60,643.05	65,028.19	1.950	A2	A	1.935	01/15/2027
87612EBL9	12577	TARGET CORP		03/17/2022	5,000,000.00	4,848,100.00	4,982,914.08	2.250	A2	A	2.527	04/15/2025
87612EBM7	12749	TARGET CORP		10/31/2023	10,000,000.00	9,329,700.00	9,062,421.14	1.950	A2	A	5.347	01/15/2027
904764BG1	12369	Unilever Capital Corp		05/20/2020	60,000.00	59,722.20	60,240.55	3.250	A1	A+	0.968	03/07/2024
91324PDM1	12398	United Health Group Inc		08/19/2020	2,125,000.00	2,119,496.25	2,132,515.73	3.500	A2	A+	0.573	02/15/2024
91324PEB4	12508	United Health Group Inc		05/19/2021	5,000,000.00	4,909,650.00	5,000,018.68	0.550	A2	A+	0.549	05/15/2024
91324PEB4	12509	United Health Group Inc		05/19/2021	4,455,000.00	4,374,498.15	4,454,423.00	0.550	A2	A+	0.585	05/15/2024
91159HHX1	12313	US BANCORP		08/06/2019	200,000.00	196,542.00	200,141.90	2.400	A3	A	2.270	07/30/2024
159HHX1	12405	US BANCORP		09/17/2020	5,000,000.00	4,913,550.00	5,052,580.08	2.400	A3	A	0.525	07/30/2024
826CAD4	12629	Visa Inc		10/31/2022	10,000,000.00	9,756,700.00	9,718,111.40	3.150	Aa3	AA-	4.718	12/14/2025

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Medium Term Notes - GC 53601(k)												
931142DP5	12447	Walmart Inc		12/11/2020	5,000,000.00	4,966,900.00	5,040,357.80	3.300	Aa2	AA	0.449	04/22/2024
931142EM1	12572	Walmart Inc		02/25/2022	60,000.00	58,213.80	61,295.63	3.050	Aa2	AA	2.114	07/08/2026
931142ER0	12637	Walmart Inc		11/17/2022	10,000,000.00	9,188,100.00	9,165,802.90	1.050	Aa2	AA	4.429	09/17/2026
931142EW9	12655	Walmart Inc		12/09/2022	10,000,000.00	9,900,600.00	9,938,954.34	3.900	Aa2	AA	4.285	09/09/2025
931142ER0	12681	Walmart Inc		03/28/2023	6,750,000.00	6,201,967.50	6,223,012.75	1.050	Aa2	AA	4.173	09/17/2026
931142FB4	12684	Walmart Inc		04/18/2023	80,000.00	79,136.00	79,873.52	3.900	Aa2	AA	3.394	04/15/2028
94988J6F9	12768	Wells Fargo Bank NA		12/11/2023	8,800,000.00	8,907,536.00	8,828,502.22	5.254		A+	5.132	12/11/2026
Subtotal and Average			638,609,626.02		693,669,000.00	674,137,143.77	675,217,538.75				3.737	
Negotiable CDs - GC 53601(i)												
78015J2X4	12713	Royal Bank of Canada		07/17/2023	25,000,000.00	25,044,500.00	25,000,000.00	5.820	P-1	A-1+	5.820	07/15/2024
Subtotal and Average			25,000,000.00		25,000,000.00	25,044,500.00	25,000,000.00				5.820	
Commercial Paper Disc.- GC 53601(h)												
00084BEM2	12729	ABN Amro Funding USA		08/29/2023	17,000,000.00	16,642,320.00	16,629,130.83	5.570	P-1	A-1	5.809	05/21/2024
17327AHN0	12765	CitiGroup Global Market		12/08/2023	25,000,000.00	24,142,500.00	24,129,000.00		P-1	A-1	5.574	08/22/2024
21687ADF7	12725	Cooperatieve Rabobank USA		08/24/2023	26,900,000.00	26,477,132.00	26,462,987.08	5.570	P-1	A-1	5.780	04/15/2024
22533TEH5	12726	Credit Agricole Securities USA		08/28/2023	15,000,000.00	14,693,400.00	14,678,050.00	5.640	P-1	A-1	5.882	05/17/2024
22533TGX8	12758	Credit Agricole Securities USA		12/05/2023	25,000,000.00	24,223,500.00	24,219,722.22	5.300	P-1	A-1	5.493	07/31/2024
4497W0D13	12730	ING		09/01/2023	25,000,000.00	24,660,000.00	24,646,111.11	5.600	P-1	A-1	5.792	04/01/2024
59157TCE1	12732	METLIFE SHORT TERM FUND		09/01/2023	21,816,000.00	21,578,641.92	21,570,479.10	5.550	P-1	A-1+	5.722	03/14/2024
62479LE35	12716	MUFG Bank LTD/NY		08/10/2023	15,000,000.00	14,725,050.00	14,711,975.00	5.620	P-1	A-1	5.864	05/03/2024
62479LEH4	12728	MUFG Bank LTD/NY		08/28/2023	15,000,000.00	14,693,400.00	14,679,762.50	5.610	P-1	A-1	5.850	05/17/2024
62479LHG3	12771	MUFG Bank LTD/NY		12/21/2023	15,000,000.00	14,498,700.00	14,500,300.00	5.260	P-1	A-1	5.450	08/16/2024
63873JEH9	12727	Natixis NY Branch		08/28/2023	15,000,000.00	14,693,400.00	14,675,766.67	5.680	P-1	A-1	5.926	05/17/2024
63873JHW3	12766	Natixis NY Branch		12/08/2023	25,000,000.00	24,113,000.00	24,099,222.22	5.360	P-1	A-1	5.581	08/30/2024
89116EAK9	12686	Toronto Dominion HDG USA		04/26/2023	25,000,000.00	24,937,000.00	24,935,750.00	5.140	P-1	A-1+	5.345	01/19/2024
Subtotal and Average			262,409,981.82		265,716,000.00	260,078,043.92	259,938,256.73				5.676	
Fed Agcy Coupon Sec - GC 53601(f)												
3133EN3M0	12651	Federal Farm Credit Bank		12/05/2022	10,000,000.00	9,981,100.00	9,996,581.14	4.625		AA+	4.664	12/05/2024
3133EMTQ5	12657	Federal Farm Credit Bank		12/09/2022	15,000,000.00	14,279,100.00	14,353,675.31	0.700	Aaa	AA+	4.481	03/17/2025
3130AJM22	12407	Federal Home Loan Bank		09/18/2020	12,535,000.00	12,168,727.30	12,547,134.23	0.440	Aaa	AA+	0.292	08/28/2024
30AKJW7	12451	Federal Home Loan Bank		12/16/2020	25,000,000.00	23,164,250.00	25,009,783.21	0.600	Aaa	AA+	0.580	12/15/2025
30AFBC0	12649	Federal Home Loan Bank		11/30/2022	20,320,000.00	20,068,844.80	20,135,879.94	3.250		AA+	4.611	09/13/2024
30ATUQ8	12662	Federal Home Loan Bank		12/14/2022	20,415,000.00	20,391,726.90	20,415,955.00	4.750	Aaa	AA+	4.725	03/08/2024

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Fed Agcy Coupon Sec - GC 53601(f)												
3130ATVC8	12663	Federal Home Loan Bank		12/14/2022	15,000,000.00	14,976,900.00	15,015,349.17	4.875	Aaa	AA+	4.631	06/14/2024
3130ATVD6	12672	Federal Home Loan Bank		01/20/2023	25,000,000.00	24,982,000.00	25,068,843.17	4.875	Aaa	AA+	4.462	09/13/2024
3130ATUR6	12678	Federal Home Loan Bank		02/03/2023	23,500,000.00	23,448,770.00	23,567,054.97	4.625	Aaa	AA+	4.302	12/13/2024
3130AMWR9	12682	Federal Home Loan Bank		03/28/2023	20,000,000.00	19,352,000.00	19,433,688.22	0.500	Aaa	AA+	4.568	09/23/2024
3130APZD0	12687	Federal Home Loan Bank		05/01/2023	24,000,000.00	23,091,600.00	23,078,053.49	1.100	Aaa	AA+	4.441	03/17/2025
3130AWBW9	12699	Federal Home Loan Bank		05/30/2023	25,000,000.00	24,979,500.00	25,000,000.00	5.600		AA+	5.600	06/26/2024
3130APHY4	12701	Federal Home Loan Bank		05/31/2023	25,000,000.00	23,445,000.00	23,402,442.62	0.880	Aaa	AA+	4.696	10/15/2025
3130AWUY4	12731	Federal Home Loan Bank		09/01/2023	25,000,000.00	24,985,500.00	24,992,241.50	5.875	Aaa	AA+	5.886	08/10/2026
3130ANNU0	12767	Federal Home Loan Bank		12/08/2023	25,000,000.00	22,984,250.00	22,811,214.21	0.900	Aaa	AA+	4.439	08/26/2026
3137EAEU9	12391	Federal Home Loan Mtg Corp		07/23/2020	155,000.00	145,658.15	154,759.59	0.375		AA+	0.476	07/21/2025
3134GWVB9	12420	Federal Home Loan Mtg Corp		10/15/2020	10,650,000.00	9,955,726.50	10,647,188.26	0.550	Aaa	N/A	0.565	09/29/2025
3134GXBD5	12448	Federal Home Loan Mtg Corp		12/11/2020	25,000,000.00	24,530,750.00	24,999,049.84	0.360	Aaa	N/A	0.370	05/15/2024
3134H1FT5	12746	Federal Home Loan Mtg Corp		10/10/2023	50,000,000.00	50,226,500.00	50,000,000.00	6.000		AA+	6.000	10/10/2028
3135G03U5	12366	Federal National Mtg Assn		04/24/2020	470,000.00	446,866.60	469,746.37	0.625	Aaa	AA+	0.667	04/22/2025
3135G03U5	12373	Federal National Mtg Assn		06/03/2020	450,000.00	427,851.00	450,744.66	0.625	Aaa	AA+	0.497	04/22/2025
3135G04Z3	12380	Federal National Mtg Assn		06/19/2020	545,000.00	514,283.80	544,669.96	0.500	Aaa	AA+	0.542	06/17/2025
3135G04Z3	12386	Federal National Mtg Assn		07/10/2020	950,000.00	896,458.00	950,607.40	0.500	Aaa	AA+	0.456	06/17/2025
3135G0V75	12416	Federal National Mtg Assn		09/30/2020	13,800,000.00	13,569,816.00	13,905,934.80	1.750	Aaa	AA+	0.216	07/02/2024
Subtotal and Average			412,420,023.57		412,790,000.00	403,013,179.05	406,950,597.06				3.957	
Federal Agency Disc.-GC 53601(f)												
Subtotal and Average			13,377,511.05									
US Treasury Note-GC 53601(b)												
912828YM6	12331	U.S. Treasury		11/19/2019	170,000.00	165,391.30	169,773.34	1.500	Aaa	N/A	1.668	10/31/2024
912828Z52	12352	U.S. Treasury		02/05/2020	500,000.00	482,405.00	500,008.49	1.375	Aaa	N/A	1.373	01/31/2025
912828YM6	12353	U.S. Treasury		02/05/2020	500,000.00	486,445.00	500,487.36	1.500	Aaa	N/A	1.378	10/31/2024
912828YY0	12354A	U.S. Treasury		02/05/2020	370,000.00	359,081.30	371,340.20	1.750	N/A	N/A	1.374	12/31/2024
912828ZC7	12362	U.S. Treasury		03/04/2020	400,000.00	384,204.00	401,334.46	1.125	Aaa	N/A	0.831	02/28/2025
91282CAZ4	12443	U.S. Treasury		12/08/2020	325,000.00	301,804.75	324,892.61	0.375	Aaa	N/A	0.392	11/30/2025
912828YE4	12456	U.S. Treasury		12/22/2020	25,000,000.00	24,387,750.00	25,169,704.54	1.250	Aaa	N/A	0.224	08/31/2024
912828YM6	12457	U.S. Treasury		12/22/2020	22,500,000.00	21,890,025.00	22,734,950.54	1.500	Aaa	N/A	0.238	10/31/2024
91282CBE0	12459	U.S. Treasury		02/01/2021	20,000,000.00	19,963,200.00	19,999,584.01	0.125	Aaa	N/A	0.179	01/15/2024
282CBM2	12461	U.S. Treasury		02/16/2021	14,400,000.00	14,310,576.00	14,398,866.26	0.125	Aaa	N/A	0.189	02/15/2024
282CBM2	12463	U.S. Treasury		02/26/2021	10,000,000.00	9,937,900.00	9,997,535.17	0.125	Aaa	N/A	0.326	02/15/2024
2828ZF0	12464	U.S. Treasury		03/01/2021	25,000,000.00	23,770,500.00	24,977,351.09	0.500	Aaa	N/A	0.574	03/31/2025

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
US Treasury Note-GC 53601(b)												
91282CAB7	12465	U.S. Treasury		03/01/2021	30,000,000.00	28,095,600.00	29,810,101.76	0.250	Aaa	N/A	0.657	07/31/2025
91282CBQ3	12466	U.S. Treasury		03/04/2021	250,000.00	231,025.00	248,786.30	0.500	Aaa	N/A	0.729	02/28/2026
91282CBH3	12467	U.S. Treasury		03/04/2021	250,000.00	230,977.50	248,231.15	0.375	Aaa	N/A	0.721	01/31/2026
912828P46	12470	U.S. Treasury		03/09/2021	500,000.00	473,810.00	508,351.06	1.625	Aaa	N/A	0.821	02/15/2026
91282CBR1	12475	U.S. Treasury		03/23/2021	200,000.00	198,008.00	199,971.84	0.250	Aaa	N/A	0.320	03/15/2024
912828ZF0	12476	U.S. Treasury		03/26/2021	250,000.00	237,705.00	249,769.65	0.500	Aaa	N/A	0.575	03/31/2025
912828YH7	12477	U.S. Treasury		03/31/2021	25,000,000.00	24,372,000.00	25,189,059.90	1.500	Aaa	N/A	0.478	09/30/2024
9128286Z8	12480	U.S. Treasury		03/31/2021	19,000,000.00	18,683,080.00	19,125,282.12	1.750	Aaa	N/A	0.409	06/30/2024
91282CBR1	12484	U.S. Treasury		04/06/2021	250,000.00	247,510.00	249,944.15	0.250	Aaa	N/A	0.361	03/15/2024
91282CBC4	12486	U.S. Treasury		04/12/2021	250,000.00	231,690.00	247,878.69	0.375	Aaa	N/A	0.809	12/31/2025
91282CBV2	12487	U.S. Treasury		04/15/2021	22,000,000.00	21,697,500.00	22,000,740.98	0.375	Aaa	N/A	0.363	04/15/2024
91282CBV2	12494	U.S. Treasury		04/30/2021	20,000,000.00	19,725,000.00	20,002,124.77	0.375	Aaa	N/A	0.338	04/15/2024
912828XX3	12495	U.S. Treasury		04/30/2021	500,000.00	492,205.00	503,975.14	2.000	Aaa	N/A	0.385	06/30/2024
91282CBR1	12496	U.S. Treasury		05/05/2021	250,000.00	247,510.00	249,979.25	0.250	Aaa	N/A	0.291	03/15/2024
91282CBE0	12499	U.S. Treasury		05/11/2021	25,000,000.00	24,954,000.00	24,998,868.82	0.125	Aaa	N/A	0.243	01/15/2024
91282CBR1	12505	U.S. Treasury		05/13/2021	13,200,000.00	13,068,528.00	13,199,190.51	0.250	Aaa	N/A	0.280	03/15/2024
912828YE4	12511	U.S. Treasury		06/02/2021	15,000,000.00	14,632,650.00	15,087,038.40	1.250	Aaa	N/A	0.371	08/31/2024
91282CCF6	12513	U.S. Treasury		06/07/2021	200,000.00	184,618.00	199,837.29	0.750		N/A	0.784	05/31/2026
91282CBW0	12518	U.S. Treasury		06/25/2021	250,000.00	231,290.00	249,315.30	0.750	Aaa	N/A	0.870	04/30/2026
9128282N9	12520	U.S. Treasury		06/30/2021	25,000,000.00	24,578,250.00	25,236,056.04	2.125	Aaa	N/A	0.484	07/31/2024
91282CCG4	12521	U.S. Treasury		06/30/2021	30,000,000.00	29,344,800.00	29,969,947.53	0.250	Aaa	N/A	0.472	06/15/2024
912828Y5	12522	U.S. Treasury		06/30/2021	22,000,000.00	21,548,780.00	22,262,454.43	2.125	Aaa	N/A	0.513	09/30/2024
912828YV6	12533	U.S. Treasury		09/30/2021	20,000,000.00	19,398,400.00	20,167,342.80	1.500	Aaa	N/A	0.575	11/30/2024
912828YM6	12534	U.S. Treasury		09/30/2021	20,000,000.00	19,457,800.00	20,156,366.46	1.500	Aaa	N/A	0.551	10/31/2024
91282CBC4	12535	U.S. Treasury		10/06/2021	135,000.00	125,112.60	133,817.99	0.375	Aaa	N/A	0.822	12/31/2025
912828ZL7	12537	U.S. Treasury		11/02/2021	20,000,000.00	18,926,600.00	19,855,867.03	0.375	Aaa	N/A	0.927	04/30/2025
91282CAB7	12538	U.S. Treasury		11/02/2021	20,000,000.00	18,730,400.00	19,773,125.46	0.250	Aaa	N/A	0.982	07/31/2025
91282CCJ8	12540	U.S. Treasury		11/09/2021	400,000.00	369,892.00	397,958.12	0.875	Aaa	N/A	1.085	06/30/2026
91282CCW9	12541	U.S. Treasury		11/09/2021	380,000.00	348,384.00	376,553.76	0.750	Aaa	N/A	1.100	08/31/2026
91282CAJ0	12543	U.S. Treasury		11/16/2021	26,000,000.00	24,272,560.00	25,651,986.99	0.250	Aaa	N/A	1.073	08/31/2025
91282CDH1	12549	U.S. Treasury		12/22/2021	24,000,000.00	23,160,960.00	23,973,736.72	0.750	Aaa	N/A	0.877	11/15/2024
91282CBR1	12550	U.S. Treasury		12/22/2021	25,000,000.00	24,751,000.00	24,976,473.72	0.250	Aaa	N/A	0.719	03/15/2024
9128283P3	12552	U.S. Treasury		12/22/2021	25,000,000.00	24,383,250.00	25,331,929.62	2.250	Aaa	N/A	0.899	12/31/2024
91282CCL3	12569	U.S. Treasury		02/25/2022	15,600,000.00	15,213,588.00	15,500,583.02	0.375	Aaa	N/A	1.588	07/15/2024
282CBM2	12584	U.S. Treasury		03/31/2022	25,000,000.00	24,844,750.00	24,936,324.14	0.125	Aaa	N/A	2.248	02/15/2024
2828Z78	12585	U.S. Treasury		04/08/2022	350,000.00	324,884.00	337,624.86	1.500	Aaa	N/A	2.731	01/31/2027

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
US Treasury Note-GC 53601(b)												
91282CEF4	12586	U.S. Treasury		04/08/2022	350,000.00	334,509.00	347,852.32	2.500	Aaa	N/A	2.703	03/31/2027
9128284R8	12597	U.S. Treasury		05/02/2022	30,000,000.00	29,316,900.00	29,994,087.50	2.875	Aaa	N/A	2.889	05/31/2025
91282CET4	12602	U.S. Treasury		06/06/2022	450,000.00	430,699.50	445,739.87	2.625	Aaa	N/A	2.925	05/31/2027
912828V98	12603	U.S. Treasury		06/06/2022	450,000.00	427,185.00	440,842.95	2.250	Aaa	N/A	2.952	02/15/2027
91282CEN7	12605	U.S. Treasury		06/06/2022	450,000.00	432,859.50	447,385.54	2.750	Aaa	N/A	2.938	04/30/2027
91282CAT8	12606	U.S. Treasury		06/10/2022	27,000,000.00	25,079,490.00	25,697,598.84	0.250	Aaa	N/A	3.045	10/31/2025
91282CAM3	12611	U.S. Treasury		06/30/2022	44,000,000.00	40,975,000.00	41,892,717.01	0.250	Aaa	N/A	3.158	09/30/2025
912828ZW3	12612	U.S. Treasury		06/30/2022	45,000,000.00	42,266,700.00	43,158,405.92	0.250	Aaa	N/A	3.141	06/30/2025
912828X88	12613	U.S. Treasury		07/06/2022	400,000.00	379,924.00	393,315.69	2.375	Aaa	N/A	2.910	05/15/2027
9128286S4	12614	U.S. Treasury		07/06/2022	400,000.00	384,424.00	395,693.60	2.375	Aaa	N/A	2.866	04/30/2026
9128282A7	12615	U.S. Treasury		07/06/2022	400,000.00	374,376.00	386,212.44	1.500	Aaa	N/A	2.905	08/15/2026
91282CFE6	12622	U.S. Treasury		08/19/2022	450,000.00	441,036.00	448,723.04	3.125	Aaa	N/A	3.310	08/15/2025
912828CFB2	12623	U.S. Treasury		08/19/2022	400,000.00	395,784.53	395,784.53	2.750	Aaa	AA	3.069	07/31/2027
91282CDH1	12639	U.S. Treasury		11/18/2022	18,450,000.00	17,804,988.00	17,882,502.72	0.750	Aaa	N/A	4.473	11/15/2024
91282CFW6	12640	U.S. Treasury		11/18/2022	15,000,000.00	15,050,400.00	15,074,802.72	4.500	N/A	N/A	4.214	11/15/2025
9128283F5	12643	U.S. Treasury		11/28/2022	750,000.00	705,172.50	704,712.68	2.250	Aaa	N/A	3.984	11/15/2027
9128287B0	12644	U.S. Treasury		11/28/2022	750,000.00	711,240.00	711,106.75	1.875	Aaa	N/A	4.131	06/30/2026
91282CCZ2	12645	U.S. Treasury		11/28/2022	750,000.00	688,860.00	688,673.45	0.875	Aaa	N/A	4.125	09/30/2026
912828K74	12646	U.S. Treasury		11/28/2022	1,000,000.00	962,310.00	965,067.48	2.000	Aaa	N/A	4.304	08/15/2025
912828YE4	12647	U.S. Treasury		11/28/2022	1,000,000.00	975,510.00	978,561.26	1.250	Aaa	N/A	4.649	08/31/2024
9128286F2	12648	U.S. Treasury		11/28/2022	725,000.00	699,683.00	700,078.49	2.500	Aaa	N/A	4.218	02/28/2026
91282CDZ1	12652	U.S. Treasury		11/30/2022	19,500,000.00	18,818,280.00	18,888,590.61	1.500	Aaa	N/A	4.460	02/15/2025
91282CFA4	12656	U.S. Treasury		12/09/2022	7,500,000.00	7,411,500.00	7,438,615.23	3.000	N/A	N/A	4.475	07/31/2024
91282CFZ9	12660	U.S. Treasury		12/14/2022	500,000.00	498,945.00	501,740.53	3.875	Aaa	N/A	3.776	11/30/2027
91282CFM8	12661	U.S. Treasury		12/14/2022	470,000.00	472,975.10	474,862.48	4.125	Aaa	N/A	3.819	09/30/2027
91282CFE6	12667	U.S. Treasury		12/19/2022	25,000,000.00	24,502,000.00	24,640,012.89	3.125	Aaa	N/A	4.069	08/15/2025
91282CFQ9	12670	U.S. Treasury		12/19/2022	25,000,000.00	24,893,500.00	25,015,670.82	4.375	Aaa	N/A	4.293	10/31/2024
91282CFK2	12671	U.S. Treasury		12/19/2022	17,965,000.00	17,700,375.55	17,826,110.84	3.500	Aaa	N/A	3.982	09/15/2025
91282CGE5	12675	U.S. Treasury		02/02/2023	250,000.00	248,095.00	249,784.03	3.875		N/A	3.920	01/15/2026
91282CGH8	12676	U.S. Treasury		02/02/2023	500,000.00	492,110.00	497,461.48	3.500		N/A	3.637	01/31/2028
91282CGC9	12677	U.S. Treasury		02/03/2023	500,000.00	499,180.00	504,519.22	3.875	Aaa	N/A	3.626	12/31/2027
91282CBR1	12680	U.S. Treasury		03/16/2023	15,600,000.00	15,444,624.00	15,475,467.12	0.250	Aaa	N/A	4.327	03/15/2024
912828X70	12685	U.S. Treasury		04/21/2023	5,000,000.00	4,947,650.00	4,956,375.00	2.000		N/A	4.757	04/30/2024
91282CHA2	12691	U.S. Treasury		05/05/2023	500,000.00	492,050.00	501,423.62	3.500		N/A	3.428	04/30/2028
282CGT2	12692	U.S. Treasury		05/05/2023	500,000.00	494,550.00	503,583.77	3.625		N/A	3.440	03/31/2028
28284N7	12697	U.S. Treasury		05/22/2023	250,000.00	239,727.50	240,836.84	2.875	Aaa	N/A	3.804	05/15/2028

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
US Treasury Note-GC 53601(b)												
912828WJ5	12702	U.S. Treasury		05/31/2023	25,000,000.00	24,755,750.00	24,755,161.83	2.500	Aaa	N/A	5.255	05/15/2024
91282CHE4	12705	U.S. Treasury		06/06/2023	300,000.00	296,823.00	297,562.16	3.625	Aaa	N/A	3.829	05/31/2028
91282CHH7	12711	U.S. Treasury		07/10/2023	260,000.00	259,940.20	257,085.62	4.125		N/A	4.618	06/15/2026
91282CHK0	12712	U.S. Treasury		07/10/2023	260,000.00	261,229.80	256,741.78	4.000		N/A	4.313	06/30/2028
91282CGG0	12733	U.S. Treasury		09/01/2023	33,750,000.00	33,539,062.50	33,381,124.07	4.125		N/A	5.185	01/31/2025
91282CDZ1	12739	U.S. Treasury		09/08/2023	19,400,000.00	18,721,776.00	18,628,453.23	1.500	Aaa	N/A	5.228	02/15/2025
91282CBB6	12740	U.S. Treasury		09/08/2023	350,000.00	307,727.00	301,523.44	0.625	Aaa	N/A	4.475	12/31/2027
91282CJC6	12752	U.S. Treasury		11/08/2023	29,500,000.00	29,937,780.00	29,423,399.24	4.625		N/A	4.725	10/15/2026
91282CHY0	12754	U.S. Treasury		11/15/2023	24,950,000.00	25,298,052.50	24,797,422.31	4.625		N/A	4.867	09/15/2026
91282CFW6	12755	U.S. Treasury		11/22/2023	23,750,000.00	23,829,800.00	23,583,469.12	4.500	N/A	N/A	4.897	11/15/2025
91282CDQ1	12756	U.S. Treasury		11/28/2023	24,000,000.00	22,153,200.00	21,822,305.41	1.250	Aaa	N/A	4.528	12/31/2026
91282CHM6	12757	U.S. Treasury		11/28/2023	24,750,000.00	24,980,175.00	24,662,339.72	4.500		N/A	4.648	07/15/2026
91282CDF5	12759	U.S. Treasury		12/05/2023	575,000.00	511,773.00	502,880.58	1.375	Aaa	N/A	4.281	10/31/2028
91282CCY5	12760	U.S. Treasury		12/07/2023	650,000.00	576,062.50	568,402.99	1.250	Aaa	N/A	4.199	09/30/2028
91282CDL2	12761	U.S. Treasury		12/07/2023	650,000.00	581,269.00	573,371.93	1.500	Aaa	N/A	4.183	11/30/2028
91282CHY0	12763	U.S. Treasury		12/08/2023	25,000,000.00	25,348,750.00	25,171,612.52	4.625		N/A	4.350	09/15/2026
912828YQ7	12769	U.S. Treasury		12/15/2023	26,500,000.00	24,809,565.00	24,766,661.88	1.625	Aaa	N/A	4.098	10/31/2026
91282CJK8	12770	U.S. Treasury		12/15/2023	24,700,000.00	25,089,766.00	25,043,703.41	4.625		N/A	4.105	11/15/2026
Subtotal and Average			1,101,327,486.20		1,181,935,000.00	1,151,704,514.13	1,169,810,564.36				2.394	
Negotiable CDs												
21684LGS5	12714	Cooperatieve Rabobank USA		07/20/2023	470,000.00	475,983.10	470,000.00	5.080			5.080	07/17/2026
89115BRL6	12710	Toronto Dominion Bank		07/10/2023	15,000,000.00	15,040,950.00	15,000,000.00	6.030	Aaa	A-1+	6.030	07/05/2024
Subtotal and Average			15,470,000.00		15,470,000.00	15,516,933.10	15,470,000.00				6.001	
Supranationals												
4581X0DZ8	12531	INTER AMERICAN DEVEL BK		09/23/2021	265,000.00	256,485.55	264,952.43	0.500	Aaa	AAA	0.525	09/23/2024
459056HV2	12504	INTL BK RECON & DEVELP		05/13/2021	15,000,000.00	14,655,000.00	15,102,300.00	1.500	Aaa	AAA	0.455	08/28/2024
Subtotal and Average			28,480,640.23		15,265,000.00	14,911,485.55	15,367,252.43				0.456	
Asset Backed Security(GNMA/CMO)												
14041NFY2	12547	Capital One Multi-Asset		11/30/2021	195,000.00	188,093.10	194,973.13	1.040	N/A	AAA	1.047	11/16/2026
Subtotal and Average			194,973.13		195,000.00	188,093.10	194,973.13				1.047	

Portfolio INVT
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Exhibit B

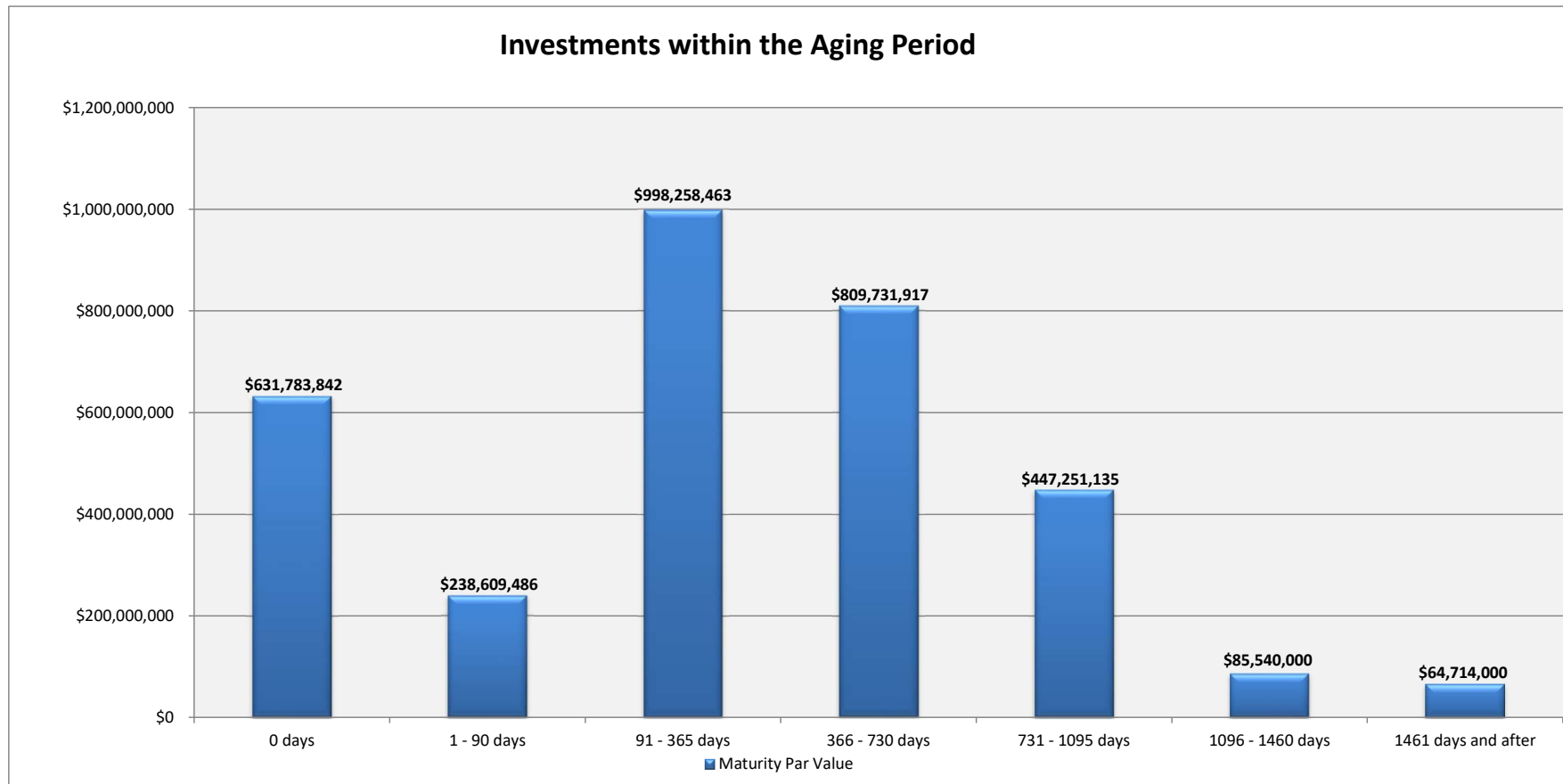
Monterey County
Portfolio Management
Portfolio Details - Investments
December 31, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Municipal Bonds												
54438CYK2	12431	Los Angeles CCD		11/10/2020	100,000.00	93,939.00	100,000.00	0.773	Aaa	AA+	0.773	08/01/2025
544647FC9	12542	Los Angeles Unified SD		11/10/2021	80,000.00	73,360.80	80,000.00	1.455	Aa3	N/A	1.455	07/01/2026
646140DN0	12460	NJ TPK AUTH-B-TXBL		02/04/2021	55,000.00	52,751.60	55,000.00	0.897	A1	AA-	0.897	01/01/2025
650036DT0	12453	NY ST Urban		12/23/2020	270,000.00	257,266.80	270,000.00	0.870	N/A	AA+	0.870	03/15/2025
798306WP7	12422	SAN JUAN CA UNIF SCH		10/29/2020	55,000.00	51,755.55	55,000.00	0.852	Aa2	N/A	0.899	08/01/2025
798306WN2	12423	SAN JUAN CA UNIF SCH		10/29/2020	60,000.00	58,512.60	60,000.00	0.702	Aa2	N/A	0.702	08/01/2024
574193TQ1	12392	State of Maryland		08/05/2020	110,000.00	106,934.30	109,995.50	0.510	Aaa	AAA	0.517	08/01/2024
91412HFM0	12388	University of California		07/16/2020	55,000.00	52,179.05	55,000.00	0.933	Aa2	AA	0.933	05/15/2025
977123X78	12389	Wisconsin St Transport		07/30/2020	140,000.00	132,004.60	140,000.00	0.774	N/A	AAA	0.774	07/01/2025
977123X60	12390	Wisconsin St Transport		07/30/2020	140,000.00	136,997.00	140,000.00	0.624	N/A	AAA	0.624	07/01/2024
Subtotal and Average			1,064,994.55		1,065,000.00	1,015,701.30	1,064,995.50				0.820	
Total and Average			3,017,063,915.44		3,275,888,842.24	3,210,378,916.16	3,233,798,020.20				3.811	



Exhibit C
Monterey County
Aging Summary
By Maturity Date
As of January 1, 2024

				Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
Aging Interval:	0 days	(01/01/2024 - 01/01/2024)	10 Maturities	631,783,842.24	19.29%	631,783,842.24	631,783,842.24
Aging Interval:	1 - 90 days	(01/02/2024 - 03/31/2024)	22 Maturities	238,609,485.58	7.28%	238,156,837.54	237,232,166.52
Aging Interval:	91 - 365 days	(04/01/2024 - 12/31/2024)	79 Maturities	998,258,463.08	30.47%	993,554,940.70	980,565,004.15
Aging Interval:	366 - 730 days	(01/01/2025 - 12/31/2025)	90 Maturities	809,731,916.60	24.72%	794,058,791.73	779,375,194.10
Aging Interval:	731 - 1095 days	(01/01/2026 - 12/31/2026)	71 Maturities	447,251,134.73	13.65%	431,747,011.62	434,834,968.47
Aging Interval:	1096 - 1460 days	(01/01/2027 - 12/31/2027)	34 Maturities	85,540,000.00	2.61%	80,393,274.34	82,245,613.63
Aging Interval:	1461 days and after	(01/01/2028 -)	17 Maturities	64,714,000.00	1.98%	64,103,322.03	64,342,127.05
Total for 323 Investments				3,275,888,842.23	100.00	3,233,798,020.20	3,210,378,916.16



*Totals may differ due to rounding.



Financial Statements
June 30, 2023

Spreckels Union School District

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Independent Auditor's Report

To the Governing Board
Spreckels Union School District
Spreckels, California

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 Spreckels Union School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Spreckels Union School District, as of June 30, 2023, and the respective changes in financial position for the year 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability, and the

schedule of the District's contributions, 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 GAAS, 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 District's basic financial statements. The other supplementary information listed in the table of contents are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the other supplementary information listed in the table of contents 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 February 15, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
February 15, 2024



Eric Tarallo, Superintendent

Spreckels Union School District

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Spreckels, California 93962
Tel: (831) 455-2550
Fax: (831) 455-1296

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Spreckels Union School District's comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023, with comparative information for the fiscal year ending June 30, 2022. Please read it in conjunction with the District's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Spreckels Union School District (the District) using the integrated approach as prescribed by GASB Statement Number 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the District (including capital assets and right-to-use leased assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities), and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables and receivables.

The *Fund Financial Statements* include statements for governmental funds.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Spreckels Union School District.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows, and liabilities and deferred inflows, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

Governmental Activities - The District reports all of its services in this category. This includes the education of kindergarten through grade eight students, and the on-going effort to improve and maintain buildings and sites. Property taxes, state income taxes, user fees, interest income, federal, state and local grants, as well as general obligation bonds, finance these activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. 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 fewer financial resources that can

be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$9,476,167 for the fiscal year ended June 30, 2023, and \$7,902,754 for the fiscal year ended June 30, 2022, an increase of \$1,573,413. Of this amount, \$4,120,936 was restricted. Restricted net position is reported separately to show legal constraints from debt covenants grantors, constitutional provisions and enabling legislation that limit the School Board's ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2023	2022
Assets		
Current and other assets	\$ 10,881,699	\$ 8,271,560
Capital assets and right-to-use leased assets	19,786,282	19,436,965
Total assets	30,667,981	27,708,525
Deferred Outflows of Resources	2,484,982	1,935,567
Liabilities		
Current liabilities	1,137,755	1,479,636
Long-term liabilities	20,086,752	15,024,957
Total liabilities	21,224,507	16,504,593
Deferred Inflows of Resources	2,452,289	5,236,745
Net Position		
Net investment in capital assets	10,921,149	12,659,999
Restricted	4,120,936	1,681,408
Unrestricted (deficit)	(5,565,918)	(6,438,653)
Total net position	\$ 9,476,167	\$ 7,902,754

The \$9,476,167 in net position of governmental activities represents the accumulated results of all past years' operations. Unrestricted deficit net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased by \$872,735.

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities*. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Charges for services	\$ 1,864	\$ 34,092
Operating grants and contributions	1,889,740	1,208,967
Capital grants and contributions	5	1
General revenues		
Federal and State aid not restricted	6,560,608	5,785,779
Property taxes	4,280,327	4,098,535
Other general revenues and fair value adjustments	1,465,231	404,069
Total revenues	<u>14,197,775</u>	<u>11,531,443</u>
Expenses		
Instruction related	7,347,347	6,526,994
Pupil services	1,385,070	1,165,070
Administration	1,567,996	1,286,285
Plant services	1,485,401	1,177,145
All other services	838,548	915,307
Total expenses	<u>12,624,362</u>	<u>11,070,801</u>
Change in net position	<u>\$ 1,573,413</u>	<u>\$ 460,642</u>

Governmental Activities

As reported in the *Statement of Activities*, the cost of all of our governmental activities this year was \$12,624,362. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$4,280,327 because the cost was paid by those who benefited from the programs, \$1,864, or by other governments and organizations who subsidized certain programs with grants and contributions,

\$1,889,745. We paid for the remaining “public benefit” portion of our governmental activities with \$8,025,839 in Federal and State funds, and with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District’s largest functions – instruction-related, pupil services, administration, and plant services, as well as each program’s *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instruction-related	\$ 7,347,347	\$ 6,526,994	\$ (6,179,848)	\$ (5,723,056)
Pupil services	1,385,070	1,165,070	(961,195)	(1,011,994)
Administration	1,567,996	1,286,285	(1,489,739)	(1,237,270)
Plant services	1,485,401	1,177,145	(1,475,633)	(1,158,273)
All other services	838,548	915,307	(626,338)	(697,148)
Total	<u>\$ 12,624,362</u>	<u>\$ 11,070,801</u>	<u>\$ (10,732,753)</u>	<u>\$ (9,827,741)</u>

THE DISTRICT’S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$9,743,944, while the prior year reported \$6,791,924, which is an increase of \$2,952,020. The General Fund increased by \$1,371,236 due primarily to increased federal and state grant revenues. The Special Reserve Fund for Capital Outlay Projects increased by \$1,609,436 due to financing proceeds received to be spent on energy efficiency projects. The remaining District funds showed little change from the prior year.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 22, 2023. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report.

The District projected a decrease in the General Fund of approximately \$62,248. However, revenues and other sources were \$1,474,554 more than budgeted, while expenditures and other uses were \$41,070 more than budgeted leaving the fund with an increase of \$1,371,236.

CAPITAL ASSETS, RIGHT-TO-USE LEASED ASSETS, AND LONG-TERM LIABILITIES

Capital Assets and Right-to-Use Leased Assets

At June 30, 2022, the District had \$19,436,965 million in a broad range of capital assets and right-to-use leased assets (net of depreciation and amortization), including land, buildings, and furniture and equipment. At June 30, 2023, those assets were \$19,786,282. This represents a net increase of \$349,317, or 1.80% from last year due to the depreciation and amortization expenses on existing assets (Table 4).

Table 4

	Governmental Activities	
	2023	2022
Land and construction in progress	\$ 8,936,246	\$ 8,992,510
Buildings and improvements	10,503,256	10,035,228
Equipment	308,765	378,171
Right-to-use leased assets	38,015	31,056
Total	<u>\$ 19,786,282</u>	<u>\$ 19,436,965</u>

We present more detailed information about our capital assets and right-to-use leased assets in the Notes to Financial Statements.

Long-Term Liabilities

At the end of this year, the District had \$20,086,752 in long-term liabilities outstanding versus \$15,024,957 on last year, an increase of 34%. Those obligations consisted of:

Table 5

	Governmental Activities	
	2023	2022
Long-Term Liabilities		
General obligation bonds	\$ 7,749,551	\$ 8,241,261
Financed purchase agreements	2,658,897	23,905
Leases	38,231	31,244
Compensated absences	129,284	85,689
Net OPEB liability	1,441,118	1,516,900
Aggregate net pension liability	8,069,671	5,125,958
Total	<u>\$ 20,086,752</u>	<u>\$ 15,024,957</u>

The District's general obligation bond rating is "Aa3" as rated by Moody's.

At year-end, the District has a net pension liability of \$8,069,671 versus \$5,125,958 last year, an increase of \$2,943,713, or 57%. The District also reported deferred outflows of resources from pension activities of \$2,330,224, and deferred inflows of resources from pension activities of \$964,666. We present more detailed information regarding our long-term liabilities in the Notes to Financial Statements.

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2022-2023 ARE NOTED BELOW:

Revenue sources related to school reopening after the March 13, 2020, shutdown due to COVID-19 continued to support various academic interventions and support programs across the District. Additional staff were hired, and after-school and summer school tutoring programs were provided and attended by students. Along with emphasizing educational support in the classroom, the District invested in several major facility improvement projects at Buena Vista Middle School and Spreckels Elementary School. At Buena Vista Middle School, major landscaping and equipment improvements were made to the fields to benefit educational and community activities. Spreckels Elementary School installed a new pre-built restroom to provide greater student access. In addition, a renewable energy project that includes HVAC upgrades and solar energy panels was begun, with all components estimated to be completed by August 2024. Negotiations with all employee groups supported the District's goal of attracting and retaining staff.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2023-2024 year, the District Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. The declining enrollment growth effect on Average Daily Attendance (ADA) calculation was mitigated using the allowable average over three prior years as the enacted state budget allowed.
2. Unrestricted revenue growth due to the enacted state budget providing statutory Cost of Living Adjustment (COLA) and Augmentation.
3. Continuance of Coronavirus Relief one-time funds to support Reopening Plan carryover funds from 2019-2020.
4. Continuance of American Rescue Plan one-time funds to support Reopening Plan carryover funds from 2021-2022.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Bernard Burchette, Chief Business Official, at Spreckels Union School District, P.O. Box 7362, Spreckels, California, 93962.

Spreckels Union School District
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Deposits and investments	\$ 10,092,364
Receivables	712,313
Prepaid expense	77,022
Capital assets not depreciated	8,936,246
Capital assets, net of accumulated depreciation	10,812,021
Right-to-use leased assets, net of accumulated amortization	38,015
	<u>30,667,981</u>
Total assets	<u>30,667,981</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	154,758
Deferred outflows of resources related to pensions	2,330,224
	<u>2,484,982</u>
Total deferred outflows of resources	<u>2,484,982</u>
Liabilities	
Accounts payable	994,758
Unearned revenue	142,997
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	718,144
Long-term liabilities other than OPEB and pensions due in more than one year	9,857,819
Net other postemployment benefits liability (OPEB)	1,441,118
Aggregate net pension liabilities	8,069,671
	<u>21,224,507</u>
Total liabilities	<u>21,224,507</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	1,487,623
Deferred inflows of resources related to pensions	964,666
	<u>2,452,289</u>
Total deferred inflows of resources	<u>2,452,289</u>
Net Position	
Net investment in capital assets	10,921,149
Restricted for	
Debt service	621,309
Capital projects	1,941,711
Educational programs	1,550,324
Student activities	7,592
Unrestricted (deficit)	(5,565,918)
	<u>(5,565,918)</u>
Total net position	<u>\$ 9,476,167</u>

Spreckels Union School District
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Instruction	\$ 6,756,255	\$ 1,523	\$ 1,143,127	\$ 5	\$ (5,611,600)
Instruction-related activities					
Instructional library, media, and technology	24,803	341	10,532	-	(13,930)
School site administration	566,289	-	11,971	-	(554,318)
Pupil services					
Home-to-school transportation	478,462	-	-	-	(478,462)
Food services	149,623	-	-	-	(149,623)
All other pupil services	756,985	-	423,875	-	(333,110)
Administration					
Data processing	9,977	-	-	-	(9,977)
All other administration	1,558,019	-	78,257	-	(1,479,762)
Plant services	1,485,401	-	9,768	-	(1,475,633)
Ancillary services	3,680	-	4,130	-	450
Interest on long-term liabilities	369,017	-	-	-	(369,017)
Other outgo	465,851	-	208,080	-	(257,771)
Total governmental activities	<u>\$ 12,624,362</u>	<u>\$ 1,864</u>	<u>\$ 1,889,740</u>	<u>\$ 5</u>	<u>(10,732,753)</u>
General Revenues and Subventions					
Property taxes, levied for general purposes					3,409,141
Property taxes, levied for debt service					871,124
Taxes levied for other specific purposes					62
Federal and State aid not restricted to specific purposes					6,560,608
Interest, investment earnings and fair value adjustments					150,412
Miscellaneous and unspent State entitlements					1,314,819
Total general revenues and subventions					<u>12,306,166</u>
Change in Net Position					1,573,413
Net Position - Beginning					<u>7,902,754</u>
Net Position - Ending					<u>\$ 9,476,167</u>

Spreckels Union School District
Balance Sheet – Governmental Funds
June 30, 2023

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Assets					
Deposits and investments	\$ 6,782,109	\$ 487,249	\$ 1,861,059	\$ 961,947	\$ 10,092,364
Receivables	712,313	-	-	-	712,313
Due from other funds	-	-	-	5,413	5,413
Prepaid expenditures	74,524	-	-	2,498	77,022
Total assets	\$ 7,568,946	\$ 487,249	\$ 1,861,059	\$ 969,858	\$ 10,887,112
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 742,555	\$ 580	\$ 251,623	\$ -	\$ 994,758
Due to other funds	5,413	-	-	-	5,413
Unearned revenue	142,997	-	-	-	142,997
Total liabilities	890,965	580	251,623	-	1,143,168
Fund Balances					
Nonspendable	77,024	-	-	-	77,024
Restricted	1,550,324	486,669	1,609,436	961,176	4,607,605
Committed	-	-	-	8,682	8,682
Assigned	182,080	-	-	-	182,080
Unassigned	4,868,553	-	-	-	4,868,553
Total fund balances	6,677,981	486,669	1,609,436	969,858	9,743,944
Total liabilities and fund balances	\$ 7,568,946	\$ 487,249	\$ 1,861,059	\$ 969,858	\$ 10,887,112

Spreckels Union School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023

Total Fund Balance - Governmental Funds	\$ 9,743,944
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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 as assets in
governmental funds.

The cost of capital assets is	\$ 36,170,931
Accumulated depreciation is	<u>(16,422,664)</u>

Net capital assets	19,748,267
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Right-to-use leased assets used in governmental activities are
not financial resources and, therefore, are not reported as assets in
governmental funds.

The cost of right-to-use leased assets is	80,315
Accumulated amortization is	<u>(42,300)</u>

Net right-to-use leased assets	38,015
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Deferred outflows of resources represent a consumption of net
position in a future period and is not reported in the governmental
funds. Deferred outflows of resources amounted to and related to

Other postemployment benefits (OPEB)	154,758
Net pension liability	<u>2,330,224</u>

Total deferred outflows of resources	2,484,982
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Deferred inflows of resources represent an acquisition of net position
that applies to a future period and is not reported in the governmental
funds. Deferred inflows of resources amount to and related to

Other postemployment benefits (OPEB)	(1,487,623)
Net pension liability	<u>(964,666)</u>

Total deferred inflows of resources	(2,452,289)
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Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.	(8,069,671)
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The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.	(1,441,118)
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Spreckels Union School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of

General obligation bonds	(6,654,674)
Financed purchase agreements	(2,658,897)
Leases	(38,231)
Compensated absences (vacations)	(129,284)

In addition, capital appreciation general obligation bonds were issued. The accretion of interest to date on the general obligation bonds is

(1,094,877)

Total long-term liabilities		<u>(10,575,963)</u>
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Total net position - governmental activities		<u><u>\$ 9,476,167</u></u>
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Spreckels Union School District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2023

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Revenues					
Local Control Funding Formula	\$ 9,748,650	\$ -	\$ -	\$ -	\$ 9,748,650
Federal sources	591,599	-	-	-	591,599
Other State sources	1,813,892	-	-	3,419	1,817,311
Other local sources	1,285,279	11,389	40,612	886,246	2,223,526
Total revenues	13,439,420	11,389	40,612	889,665	14,381,086
Expenditures					
Current					
Instruction	6,654,420	-	-	-	6,654,420
Instruction-related activities					
Instructional library, media, and technology	26,072	-	-	-	26,072
School site administration	566,371	-	-	-	566,371
Pupil services					
Home-to-school transportation	327,866	-	-	-	327,866
Food services	-	-	-	155,635	155,635
All other pupil services	804,583	-	-	-	804,583
Administration					
All other administration	1,556,426	-	-	-	1,556,426
Plant services	1,285,612	-	-	-	1,285,612
Ancillary services	-	-	-	3,680	3,680
Other outgo	465,851	-	-	-	465,851
Facility acquisition and construction	239,219	63,288	1,089,038	-	1,391,545
Debt service					
Principal	21,871	-	-	605,711	627,582
Interest and other	-	-	-	255,016	255,016
Total expenditures	11,948,291	63,288	1,089,038	1,020,042	14,120,659

See Notes to Financial Statements

Spreckels Union School District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2023

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Deficiency of Revenues Over Expenditures	1,491,129	(51,899)	(1,048,426)	(130,377)	260,427
Other Financing Sources (Uses)					
Transfers in	-	-	-	153,624	153,624
Proceeds from leases	33,731	-	-	-	33,731
Proceeds from financed purchases	-	-	2,656,863	-	2,656,863
Transfers out	(153,624)	-	-	-	(153,624)
Other sources	-	-	999	-	999
Net Financing Sources (Uses)	(119,893)	-	2,657,862	153,624	2,691,593
Net Change in Fund Balances	1,371,236	(51,899)	1,609,436	23,247	2,952,020
Fund Balance - Beginning	5,306,745	538,568	-	946,611	6,791,924
Fund Balance - Ending	<u>\$ 6,677,981</u>	<u>\$ 486,669</u>	<u>\$ 1,609,436</u>	<u>\$ 969,858</u>	<u>\$ 9,743,944</u>

Spreckels Union School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Funds	\$ 2,952,020
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Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expenses in the Statement of Activities.

This is the amount by which capital outlays exceed depreciation and amortization expenses in the period.

Capital Outlays	\$ 1,380,881
Depreciation and amortization expenses	<u>(1,024,426)</u>

Net expense adjustment	356,455
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The District issued capital appreciation general obligations bonds. The accretion of interest on the general obligation bonds during the current fiscal year was	(114,001)
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Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds.	(7,138)
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Some of the capital assets acquired this year were financed. The amount financed is reported in the governmental funds as a source of financing. On the other hand, the proceeds are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.	(2,656,863)
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Lease agreements were entered into for right-to-use assets. The present value of these leases is reported in the governmental funds as a source. On the other hand, the leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.	(33,731)
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In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.	(43,595)
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Spreckels Union School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2023

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.		483,464
In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year.		(17,524)
Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.		
General obligation bonds		605,711
Financed purchase agreements		21,871
Leases		26,744
		<hr/>
Change in net position of governmental activities		<u><u>\$ 1,573,413</u></u>

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Spreckels Union School District (the District) was organized under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K - 8 as mandated by the State and/or Federal agencies. The District operates one elementary school and one middle school.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Spreckels Union School District, this includes general operations, food service, and student related activities of the District.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are comprised of governmental funds.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Fund

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Special Reserve Fund for Capital Outlay Projects The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activities Fund** The Student Activities Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

Capital Project Funds The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51), authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term liabilities.

- **Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation expense and amortization of leased assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are

considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

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

Unearned Revenue Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

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

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

Prepaid Expenditures (Expenses)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets, Depreciation, and Amortization

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years.

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2023.

The District records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the statement of net position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items and OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources related to pension related items and for OPEB related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Leases

The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. At the commencement of the lease term, the District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

Fund Balances - Governmental Funds

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or Chief Business Official may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes 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, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than four percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$4,120,936 of restricted net position.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

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

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

Governmental funds, net of overdrafts *	\$ 10,092,364
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* The Cafeteria Fund ended the year with a deficit cash in county treasury balance of \$7,911.

Deposits and investments as of June 30, 2023, consist of the following:

Cash on hand and in banks	\$ 7,592
Cash with fiscal agent, U.S. Treasury Obligations	1,861,059
Cash in revolving	2,500
Investments	<u>8,221,213</u>
 Total deposits and investments	 <u>\$ 10,092,364</u>

Policies and Practices

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

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

General Authorizations

Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedules below:

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$8,221,213 in the Monterey County Treasury Investment Pool that has an average weighted maturity of 337 days.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment with the Monterey County Treasury Investment Pool is currently not rated, nor is it required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2023, none of the District's bank balance was exposed to custodial credit risk because it was insured and collateralized with securities held by the pledging financial institution's trust department or agent. The cash with fiscal agent are deposits held in U.S. Treasury Obligations and are backed by the full credit of the United States of America.

Note 3 - Receivables

Receivables at June 30, 2023, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund
Federal Government	
Categorical aid	\$ 214,045
State Government	
LCFF apportionment	190,911
Other State	107,953
Local Sources	199,404
	<hr/>
Total	\$ 712,313
	<hr/>

Note 4 - Capital Assets and Right-to-Use Leased Assets

Capital assets and right-to-use leased assets activity for the fiscal year ended June 30, 2023, are as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 7,847,208	\$ -	\$ -	\$ 7,847,208
Construction in progress	1,145,302	1,347,150	(1,403,414)	1,089,038
Total capital assets not being depreciated	8,992,510	1,347,150	(1,403,414)	8,936,246
Capital assets being depreciated				
Land improvements	2,071,754	970,495	-	3,042,249
Buildings and improvements	22,218,756	432,919	-	22,651,675
Furniture and equipment	1,605,858	-	(65,097)	1,540,761
Total capital assets being depreciated	25,896,368	1,403,414	(65,097)	27,234,685
Total capital assets	34,888,878	2,750,564	(1,468,511)	36,170,931
Accumulated depreciation				
Land improvements	(1,964,256)	(74,596)	-	(2,038,852)
Buildings and improvements	(12,291,026)	(860,790)	-	(13,151,816)
Furniture and equipment	(1,227,687)	(62,268)	57,959	(1,231,996)
Total accumulated depreciation	(15,482,969)	(997,654)	57,959	(16,422,664)
Net depreciable capital assets	10,413,399	405,760	(1,410,552)	10,812,021
Right-to-use leased assets being amortized				
Furniture and equipment	46,584	33,731	-	80,315
Accumulated amortization				
Furniture and equipment	(15,528)	(26,772)	-	(42,300)
Net right-to-use leased assets	31,056	6,959	-	38,015
Governmental activities capital assets and right-to-use leased assets, net	\$ 19,436,965	\$ 1,759,869	\$ (1,410,552)	\$ 19,786,282

Depreciation and amortization expenses were charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	\$ 558,686
School site administration	39,906
Home-to-school transportation	159,625
Data processing	59,859
All other administration	9,977
Plant services	196,373
	<u> </u>
Total depreciation and amortization expenses - all activities	<u>\$ 1,024,426</u>

Note 5 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2023, between major and non-major governmental funds are as follows:

<u>Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Major Governmental Fund		
General	\$ -	\$ 5,413
Non-Major Governmental Fund		
Cafeteria	5,413	-
	<u> </u>	<u> </u>
Total	<u>\$ 5,413</u>	<u>\$ 5,413</u>

The General Fund owes the Cafeteria Non-Major Governmental Fund for support of the program.

\$ 5,413

Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2023, consist of the following:

The General Fund transferred to the Cafeteria Non-Major Governmental Fund to support the program.

\$ 153,624

Note 6 - Prepaid Expenditures (Expenses)

Prepaid expenditures (expenses) at June 30, 2023, consist of the following:

	General Fund	Non-Major Governmental Funds	Total
Employee health and welfare benefits	\$ 74,524	\$ 2,498	\$ 77,022

Note 7 - Accounts Payable

Accounts payable at June 30, 2023, consists of the following:

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Total
Vendor payables	\$ 132,592	\$ 580	\$ 251,623	\$ 384,795
LCFF apportionment	219,715	-	-	219,715
Salaries and benefits	390,248	-	-	390,248
Total	\$ 742,555	\$ 580	\$ 251,623	\$ 994,758

Note 8 - Unearned Revenue

Unearned revenue at June 30, 2023, consisted of the following:

	General Fund
Federal financial assistance	\$ 58,881
State categorical aid	84,116
Total	\$ 142,997

Note 9 - Long-Term Liabilities Other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 8,241,261	\$ 114,001	\$ (605,711)	\$ 7,749,551	\$ 652,317
Financed purchase agreements	23,905	2,656,863	(21,871)	2,658,897	38,840
Leases	31,244	33,731	(26,744)	38,231	26,987
Compensated absences	85,689	43,595	-	129,284	-
Total	<u>\$ 8,382,099</u>	<u>\$ 2,848,190</u>	<u>\$ (654,326)</u>	<u>\$ 10,575,963</u>	<u>\$ 718,144</u>

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund through the collection of local property taxes. Financed purchase agreement payments will be paid by the General Fund. The leases are paid by the fund using the right-to-use leased asset. The compensated absences will be paid by the fund for which the employee worked.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issuance Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2022	Interest Accreted	Redeemed	Bonds Outstanding June 30, 2023
8/28/03	7/1/27	5.83 - 5.93%	\$ 5,334,920	\$ 214,920	\$ -	\$ -	\$ 214,920
8/28/03	Accreted interest			980,876	114,001	-	1,094,877
4/17/12	8/1/24	3.0%	6,204,440	1,385,465	-	(430,711)	954,754
5/8/14	2/1/39	2.0 - 3.75%	7,000,000	5,660,000	-	(175,000)	5,485,000
Total				<u>\$ 8,241,261</u>	<u>\$ 114,001</u>	<u>\$ (605,711)</u>	<u>\$ 7,749,551</u>

Debt Service Requirements to Maturity

2002 General Obligation Bonds

In August 2003, the District issued general obligation bonds in the principal amount of \$5,334,920 for the addition and modernization of school facilities. The bonds were issued as current interest bonds and capital appreciation bonds. In April 2012, the District issued refunding bonds which were used to refund a majority of the current interest portion of the 2002 general obligation bonds. The capital appreciation bonds mature July 1, 2025, through July 1, 2027.

2012 Refunding Bond

In April 2012, the District issued general obligation refunding bonds in the principal amount of \$6,204,440 for the purpose of refunding the District's 1994 A and 1994 B Series General Obligation Bonds, and for refunding a portion of the District's 2002 General Obligation bonds. The bonds mature through August 2024 and yield interest at 3.0%. Interest payments are due semi-annually each August 1 and February 1 beginning August 1, 2012.

2012 General Obligation Bonds, Series A

In May 2014, the District issued general obligation bonds in the principal amount of \$7,000,000 for the addition and modernization of school facilities. The bonds were issued as current interest bonds with interest rates ranging from 2.0% to 3.75%. The bond payments begin on August 1, 2014, and mature on February 1, 2039.

The capital appreciation bonds mature as follows:

<u>Bonds Maturing Fiscal Year</u>	<u>Initial Bond Value</u>	<u>Accreted Interest</u>	<u>Accreted Obligation</u>	<u>Unaccreted Interest</u>	<u>Maturity Value</u>
2025	\$ 76,207	\$ 386,552	\$ 462,759	\$ 92,241	\$ 555,000
2026	71,777	365,683	437,460	137,540	575,000
2027	66,936	342,642	409,578	180,422	590,000
Total	<u>\$ 214,920</u>	<u>\$ 1,094,877</u>	<u>\$ 1,309,797</u>	<u>\$ 410,203</u>	<u>\$ 1,720,000</u>

The current interest bonds mature as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2024	\$ 652,317	\$ 237,683	\$ 890,000
2025	697,437	218,612	916,049
2026	220,000	205,588	425,588
2027	235,000	198,988	433,988
2028	260,000	187,238	447,238
2029-2033	1,610,000	747,550	2,357,550
2034-2038	2,230,000	386,200	2,616,200
2039	535,000	21,400	556,400
Total	<u>\$ 6,439,754</u>	<u>\$ 2,203,259</u>	<u>\$ 8,643,013</u>

Financed Purchase Agreements

The District has entered into two agreements to finance energy efficiency projects. One agreement is interest free and the other has an annual interest rate of 4.045%. The remaining principal and interest payment requirements for the financed purchase obligation debt as of June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 38,840	\$ 174,937	\$ 213,777
2025	86,057	105,120	191,177
2026	100,349	101,496	201,845
2027	112,606	97,314	209,920
2028	125,688	92,628	218,316
2029-2033	857,168	372,715	1,229,883
2034-2038	1,338,189	158,016	1,496,205
Total	<u>\$ 2,658,897</u>	<u>\$ 1,102,226</u>	<u>\$ 3,761,123</u>

Leases

The District has entered into agreements to lease equipment. The District's liability on lease agreements is summarized below:

Lease	Leases Outstanding July 1, 2022	Addition	Payments	Leases Outstanding June 30, 2023
Konica Minolta Copiers - 2021	\$ 31,244	\$ -	\$ (15,433)	\$ 15,811
Konica Minolta Copiers - 2022	<u>-</u>	<u>33,731</u>	<u>(11,311)</u>	<u>22,420</u>
Total	<u>\$ 31,244</u>	<u>\$ 33,731</u>	<u>\$ (26,744)</u>	<u>\$ 38,231</u>

Konica Minolta Copiers

The District entered into copier leases with Konica Minolta. Under the terms of the lease, the District will pay annual payments of \$15,622 and \$11,311, respectively, which amounted to total principal and interest costs of \$46,866 and \$33,933. The annual interest rate charged on the lease is 0.605%. At June 30, 2023, the District has recognized a right-to-use asset of \$38,015 and a lease liability of \$38,231 related to these agreements. During the fiscal year, the District recorded \$26,772 in amortization expense and \$189 in interest expense for the right-to-use the copiers. The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 26,987	\$ 232	\$ 27,219
2025	11,244	68	11,312
Total	<u>\$ 38,231</u>	<u>\$ 300</u>	<u>\$ 38,531</u>

Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2023, amounted to \$129,284.

Note 10 - Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2023, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 1,408,291	\$ 154,758	\$ 1,487,623	\$ 15,523
Medicare Premium Payment (MPP) Program	32,827	-	-	(7,858)
Total	<u>\$ 1,441,118</u>	<u>\$ 154,758</u>	<u>\$ 1,487,623</u>	<u>\$ 7,665</u>

The details of the plan are as follows:

District Plan

Plan Administration

The District’s governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

At July 1, 2022, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	3
Active employees	75
	<hr/>
Total	78
	<hr/> <hr/>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District’s governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Spreckels Teachers Association (STA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, STA, CSEA, and the unrepresented groups. For measurement period of June 30, 2023, the District paid \$35,821 in benefits.

Total OPEB Liability of the District

The District’s total OPEB liability of \$1,408,291 was measured as of June 30, 2023, by applying certain roll-forward procedures to the valuation prepared as of July 1, 2022.

Actuarial Assumptions

The total OPEB liability in the June 30, 2023, actuarial measurement was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%, average, including inflation
Discount rate	3.86%
Healthcare cost trend rates	5.20% percent for 2023 through 2034; 5.00% percent for 2035 through 2049; 4.50% percent for 2050 through 2064; and 4.00% percent for 2065 and later years

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

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

The actuarial assumptions used in the July 1, 2022, valuation were based on a review of plan experience during the period July 1, 2020 to June 30, 2022.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2022	\$ 1,476,215
Service cost	125,754
Interest	51,348
Differences between expected and actual experience	(252,733)
Benefit payments	(35,821)
Changes of assumptions	43,528
Net change in total OPEB liability	(67,924)
Balance, June 30, 2023	\$ 1,408,291

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - The inflation rate was changed from 3.00% to 2.50%, the discount rate was changed from 3.69% to 3.86%, and the healthcare cost trend rate was changed from 3.50% to 5.20%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

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

Discount Rate	Total OPEB Liability
1% decrease (2.86%)	\$ 1,508,659
Current discount rate (3.86%)	1,408,291
1% increase (4.86%)	1,315,310

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend 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 healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rate:

Healthcare Cost Trend Rate	Total OPEB Liability
1% decrease (4.20%)	\$ 1,266,414
Current healthcare cost trend rate (5.20%)	1,408,291
1% increase (6.20%)	1,573,903

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$15,523 and reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,317,048
Changes of assumptions	154,758	170,575
Total	<u>\$ 154,758</u>	<u>\$ 1,487,623</u>

The deferred outflows of resources and deferred inflows of resources related to differences between expected and actual experience in the measurement of the total OPEB liability and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/Inflows of Resources
2024	\$ (199,130)
2025	(199,130)
2026	(199,130)
2027	(205,397)
2028	(211,672)
Thereafter	(318,406)
Total	<u>\$ (1,332,865)</u>

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012, and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2023, the District reported a liability of \$32,827 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, 0.0100% and 0.0102%, resulting in a net decrease in the proportionate share of 0.0002%.

For the year ended June 30, 2023, the District recognized OPEB expense of \$(7,858).

Actuarial Methods and Assumptions

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Experience Study	July, 2015 through June 30, 2018	July, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.54%	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2021, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently

enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282). The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2022, is 3.54%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.38% from 2.16% as of June 30, 2021.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

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

Discount Rate	Net OPEB Liability
1% decrease (2.54%)	\$ 35,788
Current discount rate (3.54%)	32,827
1% increase (4.54%)	30,263

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rates	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 30,120
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	32,827
1% increase (5.50% Part A and 6.40% Part B)	35,895

Note 11 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
Nonspendable					
Revolving cash	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Prepaid expenditures	74,524	-	-	-	74,524
Total nonspendable	77,024	-	-	-	77,024
Restricted					
Legally restricted programs	1,550,324	-	-	7,592	1,557,916
Capital projects	-	486,669	1,609,436	332,275	2,428,380
Debt services	-	-	-	621,309	621,309
Total restricted	1,550,324	486,669	1,609,436	961,176	4,607,605
Committed					
Deferred maintenance	-	-	-	8,682	8,682
Assigned					
Compensated absences	129,283	-	-	-	129,283
Underground storage tank	52,797	-	-	-	52,797
Total assigned	182,080	-	-	-	182,080
Unassigned					
Reserve for economic uncertainties	1,206,818	-	-	-	1,206,818
Remaining unassigned	3,661,735	-	-	-	3,661,735
Total unassigned	4,868,553	-	-	-	4,868,553
Total	\$ 6,677,981	\$ 486,669	\$ 1,609,436	\$ 969,858	\$ 9,743,944

Note 12 - Risk Management

Property and Liability

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the District contracted with Monterey and San Benito Counties Property and Liability Joint Powers Agency for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2023, the District participated in the Monterey Educational Risk Management Authority (MERMA) an insurance purchasing pool. The intent of MERMA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in MERMA. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in MERMA. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of MERMA. Participation in MERMA is limited to districts that can meet MERMA selection criteria.

Employee Medical Benefits

The District has contracted with the Monterey County Schools' Insurance Group (MCSIG) and California's Valued Trust (CVT) to provide employee health benefits. MCSIG and CVT are shared risk pools. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

Note 13 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2023, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 4,613,875	\$ 1,168,727	\$ 849,978	\$ 356,655
CalPERS	3,455,796	1,161,497	114,688	468,632
Total	<u>\$ 8,069,671</u>	<u>\$ 2,330,224</u>	<u>\$ 964,666</u>	<u>\$ 825,287</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the District's total contributions were \$821,456.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 4,613,875
State's proportionate share of the net pension liability	2,310,611
	<u>6,924,486</u>
Total	<u>\$ 6,924,486</u>

The net pension liability was measured as of June 30, 2022. 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 plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively was 0.0066% and 0.0068%, resulting in a net decrease in the proportionate share of 0.0002%.

For the year ended June 30, 2023, the District recognized pension expense of \$356,655. In addition, the District recognized pension expense and revenue of \$186,349 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 821,456	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	114,672	278,406
Differences between projected and actual earnings on pension plan investments	-	225,627
Differences between expected and actual experience in the measurement of the total pension liability	3,785	345,945
Changes of assumptions	228,814	-
Total	<u>\$ 1,168,727</u>	<u>\$ 849,978</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (165,739)
2025	(179,551)
2026	(269,723)
2027	389,386
Total	<u>\$ (225,627)</u>

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 124,198
2025	(87,552)
2026	(92,898)
2027	(100,923)
2028	(75,211)
Thereafter	(44,694)
Total	<u>\$ (277,080)</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

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. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in

conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 7,836,072
Current discount rate (7.10%)	4,613,875
1% increase (8.10%)	1,938,484

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.370%	25.370%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law 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. Total plan contributions are calculated through the 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 District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total District contributions were \$403,796.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$3,455,796. The net pension liability was measured as of June 30, 2022. 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 plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0100% and 0.0100%, resulting in no change in the proportionate share.

For the year ended June 30, 2023, the District recognized pension expense of \$468,632. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 403,705	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	78,498	28,703
Differences between projected and actual earnings on pension plan investments	408,036	-
Differences between expected and actual experience in the measurement of the total pension liability	15,618	85,985
Changes of assumptions	255,640	-
Total	<u>\$ 1,161,497</u>	<u>\$ 114,688</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 68,048
2025	60,354
2026	30,829
2027	248,805
Total	\$ 408,036

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 84,964
2025	95,045
2026	57,569
2027	(2,510)
Total	\$ 235,068

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global Equity - cap-weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	(5%)	(0.59%)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	\$ 4,992,072
Current discount rate (6.90%)	3,455,796
1% increase (7.90%)	2,186,120

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to contribute to Social Security. Contributions made by the District and an employee vest immediately. The District contributes 6.2% of an employee's gross earnings. An employee is required to contribute 6.2% of his or her gross earnings Social Security.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$370,659 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 14 - Commitments and Contingencies

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2023.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2023.

Note 15 - Participation in Public Entity Risk Pools

The District is a member of the Monterey County Schools' Insurance Group (MCSIG), California's Valued Trust (CVT), the Monterey and San Benito Counties Property and Liability Joint Powers Agency (MSBCPLJPA), and the Monterey Educational Risk Management Authority (MERMA) public entity risk pool. The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District, the pools and the JPA's are such that they are not component units of the District for financial reporting purposes.

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

The District has appointed one member to the governing board of MCSIG and CVT. During the year ended June 30, 2023, the District made payment of \$878,299 to MCSIG for medical, dental, vision and life insurance.

The District has appointed one member to the governing board of MSBCPLJPA. During the year ended June 30, 2023, the District made payments of \$119,192 to MSBCPLJPA for property and liability insurance.

The District has appointed one member to the governing board of MERMA. During the year ended June 30, 2023, the District made payments of \$65,948 to MERMA for workers' compensation insurance.



Required Supplementary Information
June 30, 2023

Spreckels Union School District

Spreckels Union School District
Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative) Final to Actual
	Original	Final		
Revenues				
Local Control Funding Formula	\$ 9,145,033	\$ 9,739,450	\$ 9,748,650	\$ 9,200
Federal sources	495,327	572,462	591,599	19,137
Other State sources	615,429	717,608	1,813,892	1,096,284
Other local sources	959,427	969,077	1,285,279	316,202
Total revenues	11,215,216	11,998,597	13,439,420	1,440,823
Expenditures				
Current				
Certificated salaries	4,321,397	4,665,691	4,624,175	41,516
Classified salaries	1,571,671	1,729,886	1,633,173	96,713
Employee benefits	2,893,192	2,872,453	2,747,359	125,094
Books and supplies	402,644	428,815	534,444	(105,629)
Services and operating expenditures	1,330,756	1,592,504	1,670,341	(77,837)
Other outgo	563,926	629,452	477,709	151,743
Capital outlay	-	-	239,219	(239,219)
Debt service				
Debt service - principal	-	-	21,871	(21,871)
Total expenditures	11,083,586	11,918,801	11,948,291	(29,490)
Excess (Deficiency) of Revenues Over Expenditures	131,630	79,796	1,491,129	1,411,333
Other Financing Sources (Uses)				
Proceeds from leases	-	-	33,731	33,731
Transfers out	(86,055)	(142,044)	(153,624)	(11,580)
Net financing sources (uses)	(86,055)	(142,044)	(119,893)	22,151
Net Change in Fund Balances	45,575	(62,248)	1,371,236	1,433,484
Fund Balance - Beginning	5,306,745	5,306,745	5,306,745	-
Fund Balance - Ending	\$ 5,352,320	\$ 5,244,497	\$ 6,677,981	\$ 1,433,484

Spreckels Union School District
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Year Ended June 30, 2023

	2023	2022	2021
Total OPEB Liability			
Service cost	\$ 125,754	\$ 164,206	\$ 147,249
Interest	51,348	32,256	35,788
Difference between expected and actual experience	(252,733)	-	-
Changes of assumptions	43,528	(217,309)	63,116
Benefit payments	(35,821)	(37,308)	(50,205)
Net change in total OPEB liability	(67,924)	(58,155)	195,948
Total OPEB Liability - Beginning	1,476,215	1,534,370	1,338,422
Total OPEB Liability - Ending	<u>\$ 1,408,291</u>	<u>\$ 1,476,215</u>	<u>\$ 1,534,370</u>
Covered Payroll	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021

¹ The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Spreckels Union School District
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Year Ended June 30, 2023

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 131,247	\$ 231,660	\$ 224,913
Interest	95,412	92,778	83,703
Difference between expected and actual experience	(1,811,084)	-	-
Changes of assumptions	45,535	106,611	-
Benefit payments	(78,912)	(74,821)	(41,342)
Net change in total OPEB liability	(1,617,802)	356,228	267,274
Total OPEB Liability - Beginning	2,956,224	2,599,996	2,332,722
Total OPEB Liability - Ending	<u>\$ 1,338,422</u>	<u>\$ 2,956,224</u>	<u>\$ 2,599,996</u>
Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Total OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018

¹ The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Spreckels Union School District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2023

Year ended June 30,	2023	2022 ²
Proportion of the net OPEB liability	0.0100%	0.0102%
Proportionate share of the net OPEB liability	\$ 32,827	\$ 40,685
Covered payroll	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)
Measurement Date	June 30, 2022	June 30, 2021

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

² There was no proportionate share allocation for the District prior to June 30, 2022.

Note: In the future, as data becomes available, ten years of information will be presented.

Spreckels Union School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2023

	2023	2022	2021	2020	2019
CalSTRS					
Proportion of the net pension liability	0.0066%	0.0068%	0.0067%	0.0069%	0.0066%
Proportionate share of the net pension liability	\$ 4,613,875	\$ 3,088,112	\$ 6,457,308	\$ 6,187,518	\$ 6,095,364
State's proportionate share of the net pension liability	2,310,611	1,553,818	3,328,743	3,375,704	3,489,881
Total	\$ 6,924,486	\$ 4,641,930	\$ 9,786,051	\$ 9,563,222	\$ 9,585,245
Covered payroll	\$ 3,842,275	\$ 3,707,505	\$ 3,664,988	\$ 3,675,037	\$ 3,522,266
Proportionate share of the net pension liability as a percentage of its covered payroll	120.08%	83.29%	176.19%	168.37%	173.05%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
CalPERS					
Proportion of the net pension liability	0.0100%	0.0100%	0.0095%	0.0095%	0.0093%
Proportionate share of the net pension liability	\$ 3,455,796	\$ 2,037,846	\$ 2,914,687	\$ 2,780,293	\$ 2,486,032
Covered payroll	\$ 1,541,576	\$ 1,415,063	\$ 1,314,411	\$ 1,322,102	\$ 1,230,120
Proportionate share of the net pension liability as a percentage of its covered payroll	224.17%	144.01%	221.75%	210.29%	202.10%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Note: In the future, as data becomes available, ten years of information will be presented.

See Notes to Required Supplementary Information

Spreckels Union School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2023

	2018	2017	2016	2015
CalSTRS				
Proportion of the net pension liability	0.0066%	0.0064%	0.0067%	0.0067%
Proportionate share of the net pension liability	\$ 6,081,750	\$ 5,184,175	\$ 4,507,428	\$ 3,931,081
State's proportionate share of the net pension liability	3,597,912	2,951,258	2,383,933	2,373,756
Total	\$ 9,679,662	\$ 8,135,433	\$ 6,891,361	\$ 6,304,837
Covered payroll	\$ 3,547,758	\$ 3,248,155	\$ 3,099,640	\$ 2,438,133
Proportionate share of the net pension liability as a percentage of its covered payroll	171.43%	159.60%	145.42%	161.23%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	74%	77%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS				
Proportion of the net pension liability	0.0096%	0.0094%	0.0076%	0.0075%
Proportionate share of the net pension liability	\$ 2,281,038	\$ 1,853,044	\$ 1,123,604	\$ 850,257
Covered payroll	\$ 1,218,455	\$ 1,132,076	\$ 1,339,759	\$ 1,274,830
Proportionate share of the net pension liability as a percentage of its covered payroll	187.21%	163.69%	83.87%	66.70%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	83%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note: In the future, as data becomes available, ten years of information will be presented.

See Notes to Required Supplementary Information

Spreckels Union School District
Schedule of the District's Contributions
Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
CalSTRS					
Contractually required contribution	\$ 821,456	\$ 650,113	\$ 598,762	\$ 626,713	\$ 598,296
Less contributions in relation to the contractually required contribution	<u>821,456</u>	<u>650,113</u>	<u>598,762</u>	<u>626,713</u>	<u>598,296</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 4,300,817</u>	<u>\$ 3,842,275</u>	<u>\$ 3,707,505</u>	<u>\$ 3,664,988</u>	<u>\$ 3,675,037</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
CalPERS					
Contractually required contribution	\$ 403,705	\$ 353,175	\$ 292,918	\$ 259,215	\$ 238,798
Less contributions in relation to the contractually required contribution	<u>403,705</u>	<u>353,175</u>	<u>292,918</u>	<u>259,215</u>	<u>238,798</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 1,591,269</u>	<u>\$ 1,541,576</u>	<u>\$ 1,415,063</u>	<u>\$ 1,314,411</u>	<u>\$ 1,322,102</u>
Contributions as a percentage of covered payroll	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>	<u>19.721%</u>	<u>18.0620%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

Spreckels Union School District
Schedule of the District's Contributions
Year Ended June 30, 2023

	2018	2017	2016	2015
CalSTRS				
Contractually required contribution	\$ 508,263	\$ 446,308	\$ 348,527	\$ 275,248
Less contributions in relation to the contractually required contribution	508,263	446,308	348,527	275,248
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,522,266	\$ 3,547,758	\$ 3,248,155	\$ 3,099,640
Contributions as a percentage of covered payroll	14.43%	12.58%	10.73%	8.88%
CalPERS				
Contractually required contribution	\$ 191,050	\$ 169,219	\$ 134,117	\$ 157,703
Less contributions in relation to the contractually required contribution	191,050	169,219	134,117	157,703
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,230,120	\$ 1,218,455	\$ 1,132,076	\$ 1,339,759
Contributions as a percentage of covered payroll	15.5310%	13.8880%	11.8470%	11.7710%

Note: In the future, as data becomes available, ten years of information will be presented.

Note 1 - Purpose of Schedules

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

At June 30, 2023, the District's General Fund exceeded the budgeted amount in total as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund	\$ 12,060,845	\$ 12,101,915	\$ 41,070

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

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The inflation rate was changed from 3.00% to 2.50%, the discount rate was changed from 3.69% to 3.86%, and the healthcare cost trend rate was changed from 3.50% to 5.20%.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plan's fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The plan rate of investment return assumption was changed from 2.16% to 3.54% since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* - There were no changes in economic assumptions for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

Schedule of the District's Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information
June 30, 2023

Spreckels Union School District

Organization

The Spreckels Union School District was established in 1903 and consists of an area comprising approximately 150 square miles. The District operates one elementary school and one middle school. There were no boundary changes during the year.

Governing Board

Member	Office	Term Expires
Chris Hasegawa, Ph.D.	President	2026
Stephanie McMurtrie Adams	Vice President	2024
Peter Odello	Clerk	2026
Frank Devine	Member	2026
Steve McDougall	Member	2024

Administration

Eric Tarallo	Superintendent
Veronica Flournoy	Chief Business Official/Director of Facilities
Teresa Scherpinski	Principal – Spreckels Elementary School
Katelyn Pagaran	Principal – Buena Vista Middle School
Tammi Amon	Special Education Coordinator
Briana Ghan	Information Services and Educational Technology Director
Monica Valero	Executive Administrative Assistant/Human Resource Coordinator

Spreckels Union School District
Schedule of Average Daily Attendance
Year Ended June 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Regular ADA		
Transitional kindergarten through third	349.82	351.91
Fourth through sixth	301.88	301.63
Seventh and eighth	<u>211.85</u>	<u>212.59</u>
Total regular ADA	<u><u>863.55</u></u>	<u><u>866.13</u></u>
Extended Year Special Education		
Transitional kindergarten through third	0.10	0.10
Fourth through sixth	<u>0.09</u>	<u>0.09</u>
Total extended year special education	<u><u>0.19</u></u>	<u><u>0.19</u></u>
Total ADA	<u><u>863.74</u></u>	<u><u>866.32</u></u>

Spreckels Union School District

Schedule of Instructional Time

Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A*	Total Minutes Offered	Number of Actual Days	Number of Days Credited Form J-13A*	Total Days Offered	Status
Kindergarten	36,000	48,559	1,956	50,515	173	7	180	Complied
Grades 1 - 3	50,400							
Grade 1		49,444	1,991	51,435	173	7	180	Complied
Grade 2		49,444	1,991	51,435	173	7	180	Complied
Grade 3		49,444	1,991	51,435	173	7	180	Complied
Grades 4 - 8	54,000							
Grade 4		52,689	2,121	54,810	173	7	180	Complied
Grade 5		52,689	2,121	54,810	173	7	180	Complied
Grade 6		56,116	2,258	58,374	173	7	180	Complied
Grade 7		56,116	2,258	58,374	173	7	180	Complied
Grade 8		56,116	2,258	58,374	173	7	180	Complied

* The District received an approved J-13A for seven days and the grade span minutes noted above.

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2023.

Spreckels Union School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2023

	(Budget) 2024 ¹	2023	2022 ¹	2021 ¹
General Fund				
Revenues	\$ 12,608,864	\$ 13,439,420	\$ 10,998,915	\$ 10,887,213
Other sources	-	33,731	46,584	-
Total Revenues and Other Sources	12,608,864	13,473,151	11,045,499	10,887,213
Expenditures	12,328,733	11,948,291	11,768,292	9,904,384
Other uses	148,484	153,624	81,935	67,546
Total Expenditures and Other Uses	12,477,217	12,101,915	11,850,227	9,971,930
Increase (Decrease) in Fund Balance	131,647	1,371,236	(804,728)	915,283
Ending Fund Balance	\$ 6,809,628	\$ 6,677,981	\$ 5,306,745	\$ 6,111,473
Available Reserves ²	\$ 5,081,814	\$ 4,868,553	\$ 4,343,958	\$ 5,280,630
Available Reserves as a Percentage of Total Outgo	40.73%	40.23%	36.66%	52.95%
Long-Term Liabilities ³	Not Available	\$ 20,086,752	\$ 15,024,957	\$ 19,764,889
Average Daily Attendance at P-2	864	864	886	959

The General Fund balance has increased by \$566,508 over the past two years. The fiscal year 2023-2024 budget projects an increase of \$131,647 (2%). For a district this size, the State recommends available reserves of at least the greater of four percent of total General Fund expenditures and other uses (total outgo) or \$75,000.

The District has incurred operating surpluses in two of the past three years and anticipates incurring an operating surplus during the 2023-2024 fiscal year. Total long-term liabilities have increased by \$321,863 over the past two years.

Average daily attendance has decreased by 95 over the past two years. ADA is not anticipated to change during fiscal year 2023-2024.

¹ Financial information for 2024, 2022, and 2021 is included for analytical purposes only and has not been subjected to audit during the current period.

² Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the General Fund.

³ The long-term liabilities were restated as of June 30, 2021, due to the implementation of GASB Statement No. 87, *Leases*.

Spreckels Union School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2023

	Student Activities Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Assets							
Deposits and investments	\$ 7,592	\$ (7,911)	\$ 8,682	\$ 331,948	\$ 327	\$ 621,309	\$ 961,947
Due from other funds	-	5,413	-	-	-	-	5,413
Prepaid expenditures	-	2,498	-	-	-	-	2,498
Total assets	<u>\$ 7,592</u>	<u>\$ -</u>	<u>\$ 8,682</u>	<u>\$ 331,948</u>	<u>\$ 327</u>	<u>\$ 621,309</u>	<u>\$ 969,858</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Restricted	7,592	-	-	331,948	327	621,309	961,176
Committed	-	-	8,682	-	-	-	8,682
Total fund balances	<u>7,592</u>	<u>-</u>	<u>8,682</u>	<u>331,948</u>	<u>327</u>	<u>621,309</u>	<u>969,858</u>
Total liabilities and fund balances	<u>\$ 7,592</u>	<u>\$ -</u>	<u>\$ 8,682</u>	<u>\$ 331,948</u>	<u>\$ 327</u>	<u>\$ 621,309</u>	<u>\$ 969,858</u>

Spreckels Union School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds

Year Ended June 30, 2023

	Student Activities Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues							
Other State sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,419	\$ 3,419
Other local sources	4,130	85	124	7,895	4	874,008	886,246
Total revenues	4,130	85	124	7,895	4	877,427	889,665
Expenditures							
Pupil services							
Food services	-	155,635	-	-	-	-	155,635
Ancillary services	3,680	-	-	-	-	-	3,680
Debt service							
Principal	-	-	-	-	-	605,711	605,711
Interest and other	-	-	-	-	-	255,016	255,016
Total expenditures	3,680	155,635	-	-	-	860,727	1,020,042
Excess (Deficiency) of Revenues Over Expenditures	450	(155,550)	124	7,895	4	16,700	(130,377)
Other Financing Sources							
Transfers in	-	153,624	-	-	-	-	153,624
Net Change in Fund Balances	450	(1,926)	124	7,895	4	16,700	23,247
Fund Balance - Beginning	7,142	1,926	8,558	324,053	323	604,609	946,611
Fund Balance - Ending	\$ 7,592	\$ -	\$ 8,682	\$ 331,948	\$ 327	\$ 621,309	\$ 969,858

See Notes to Supplementary Information

Note 1 - Purpose of Schedules

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46207.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

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.

Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports
June 30, 2023

Spreckels Union School District



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

To the Governing Board
Spreckels Union School District
Spreckels, California

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Spreckels Union School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 15, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Fresno, California
February 15, 2024



Independent Auditor's Report on State Compliance

To the Governing Board
Spreckels Union School District
Spreckels, California

Report on Compliance

Opinion on State Compliance

We have audited Spreckels Union School District's (the District) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>2022-2023 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see below)
Continuation Education	No (see below)
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Early Retirement Incentive	No (see below)
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No (see below)
Middle or Early College High Schools	No (see below)
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No (see below)
Comprehensive School Safety Plan	Yes
District of Choice	No (see below)
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No (see below)
After/Before School Education and Safety Program	No (see below)
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	No (see below)
Immunizations	No (see below)
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No (see below)
Transitional Kindergarten	Yes
Charter Schools	
Attendance	No (see below)
Mode of Instruction	No (see below)
Nonclassroom-Based Instruction/Independent Study	No (see below)
Determination of Funding for Nonclassroom-Based Instruction	No (see below)
Annual Instructional Minutes - Classroom Based	No (see below)
Charter School Facility Grant Program	No (see below)

We did not perform testing for Independent Study because the claimed average daily attendance was less than what would require testing.

We did not perform Continuation Education procedures because the program is not offered by the District.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

We did not perform Juvenile Court Schools procedures because the program is not offered by the District.

We did not perform Middle or Early College High Schools procedures because the program is not offered by the District.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

The District did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

We did not perform procedures for the After/Before School Education and Safety Program because the District did not offer the program.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The District was not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform Career Technical Education Incentive Grant procedures because the District did not receive funding for this grant.

Additionally, the District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
February 15, 2024



Schedule of Findings and Questioned Costs
June 30, 2023

Spreckels Union School District

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

The District's expenditures relating to Federal Awards were under the Uniform Guidance threshold.

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Findings

2022-001 30000 – Internal Control

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all entries used in the preparation of the District's financial statements. The District should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

Condition

During our engagement, we identified a material misstatement of the fair market value measurement of the District Cash in County for the General, Building, Capital Facilities, Bond Interest and Redemption Funds. These errors resulted in the District not preparing the financial statements in accordance with generally accepted accounting principles.

Questioned Costs

There were no direct questioned costs associated with the condition identified.

Context

The condition was identified as a result of our audit of the fair market value measurement for the General, Building, Capital Facilities, Bond Interest, and Redemption Funds. Districts are required to report investments (including cash in county) at the fair market value as of June 30, 2022.

Effect

The condition resulted in the incorrect reporting of the fair market value of the cash in county balance as of June 30, 2022. Specifically, the General, Building, Capital Facilities and Bond, Interest, and Redemption Funds had a reduction of the Net Increase (Decrease) in the Fair Value of Investments revenue account of \$194,759.

Governmental Activities

The Governmental Activities had a reduction of the Net Increase (Decrease) in the Fair Value of Investments revenue account of \$194,759.

Cause

A few factors contributed to the oversight. The fair market value adjustments are only performed once per year and can either increase the revenue or decrease the revenue account. Additionally, the business office has increased responsibilities and issues requiring attention regarding COVID-19 grants.

Repeat Finding

No.

Recommendation

A thorough review of the District's financial statements, including all adjusting entries, reclassifying entries, and conversion entries should take place before the financial statements are finalized by the District's business department.

The District should create, or expand upon, a closing task list to include common areas and accounts that need review prior to finalizing the closing of the books such as fair market value adjustments.

Current Status

Implemented.



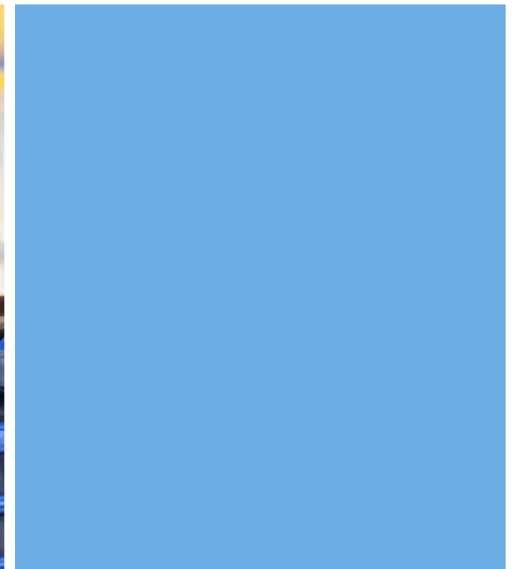
Spreckels Union School District

130 Railroad Avenue Spreckels, CA 93962 ▪ <https://spreckelsdistrict.org>
Eric Tarallo, Superintendent ▪ etarallo@susd.net ▪ (831) 455-2550

SARC

2022-23

School Accountability
Report Card
Published in 2023-24



Spreckels Elementary School

Grades TK-5
CDS Code 27-66225-6026694

Teresa Scherpinski, Principal
tscherpinski@susd.net

Fourth Street and Hatton Avenue
Spreckels, CA 93962
(831) 455-1831

<https://spreckelsdistrict.org/schools/spreckels-elementary>



Principal's Message

At Spreckels Elementary School, the students are the center of all that we do. The highly skilled and dedicated staff strives to provide all students with a challenging and rigorous curriculum. We believe that each student can achieve academic success. Educating our children requires parents and teachers working together as a team. Through your interest and involvement, you model the importance of school, learning, and establishing high academic and behavior standards for our children.

We have an active and involved Parent Teacher Organization (PTO) and Educational Foundation (SUEF) that support and contribute to our educational program. Volunteers are welcome in all classrooms.

Our school rules are: Be Respectful, Be Responsible, Be Safe. We follow a positive-behavior policy, and each month, we focus on a character-building trait. Our children learn to be responsible for their actions and demonstrate kindness, concern, respect and cooperation toward others.

Spreckels School focuses on meeting the needs of every student and encourages each learner to achieve his or her personal best. I invite you to become involved with our school. If you have any questions, or if you need additional information, please call the school office at (831) 455-1831, or email me at tscherpinski@susd.net.

School Vision Statement

Spreckels Elementary School will serve as the foundation for the future of our students. We will inspire life-long learning using 21st century tools. Through collaborative teams we will focus on creative thinking and problem solving using common core standards. Our students will develop as respectful, responsible and safe citizens as they embrace diversity.

Parental Involvement

Parents become involved through organizations such as our Parent Teacher Organization (PTO) and Spreckels Union Educational Foundation. Activities may include student assembly programs; schoolwide fundraisers; school carnival, barbecue, farmers market; hoedown; talent show; book fairs; the Holiday Gift Shop; Spirit Wear sales; Reading Is Fundamental; and school yearbook.

For more information on how to become involved, please contact your child's teacher, or email spreckelspto-president@gmail.com or suefpresident@gmail.com for additional ideas and opportunities.

School Safety

Spreckels Elementary School provides a clean and safe environment for its students and employees. A transportation assistant, and 3.5 full-time equivalent (FTE) maintenance staff and custodians maintain the buildings, grounds and buses. The district meets all federal and state standards for facilities and safety. Teachers, instructional aides and yard supervisors oversee children on the playground. School staff and community volunteers oversee students at the crosswalks. Rules and procedures that promote safety are enforced. The School Site Council and the School Safety Committee continuously monitor and improve safety concerns throughout the school year. A comprehensive school safety plan is updated each year.

The purpose of this plan is to identify appropriate strategies and programs that will maintain a high level of school safety, address the school's procedures for complying with existing laws related to schoolwide safety, and help assess the current status of school crimes committed on the campus.

The major points included in our plan are procedures for child-abuse reporting, emergencies and disasters, safe ingress and egress to and from school, and rules and procedures on school discipline. Other points included are policies regarding suspension and expulsion, employee security, sexual harassment, schoolwide dress code and how to provide a safe and orderly environment conducive to learning. A control plan for blood-borne pathogens is also included.

Specific routine procedures for campus safety include scheduled fire, earthquake and intruder drills. Our staff follows the "Big 5 Safety Protocol" created by the Monterey County Safe and Healthy Schools Communities Coalition, which includes training and drills for Shelter in Place, Drop, Cover, and Hold On, Secure Campus, Lockdown/Barricade and Evacuation. All visitors are required to sign in and sign out at the front office.

All parents are required to sign out students whenever they take them from campus during school hours. Employees are provided CPR and first-aid training. There is a zero-tolerance district policy for weapons and drugs on campus.

The school safety plan was last reviewed, updated and discussed with the school faculty in August 2023.



School Accountability Report Card

In accordance with state and federal requirements, the School Accountability Report Card (SARC) is put forth annually by all public schools as a tool for parents and interested parties to stay informed of the school's progress, test scores and achievements.

District Mission Statement

We fulfill our mission by creating learning opportunities that meet the diverse needs of all students and empower them to flourish both academically and social-emotionally. We nurture all students' strengths and resiliencies to help them reach their full potential. As an academic team and community, we model and instill the core values of compassion, kindness and respect in all of our work.

District Vision Statement

Spreckels Union School District believes our students are our core mission, and our community has a shared responsibility to provide an equitable, rigorous, world-class education in an innovative environment that values creativity, curiosity, collaboration and diversity in order to promote lifelong learning.

Governing Board

Dr. Chris Hasegawa, President
Stephanie McMurtrie Adams, Vice President
Peter Odello, Clerk
Steve McDougall, Member
Frank Devine, Member



Spreckels Scholars are Bucketfillers! We are Respectful, Responsible, and Safe.

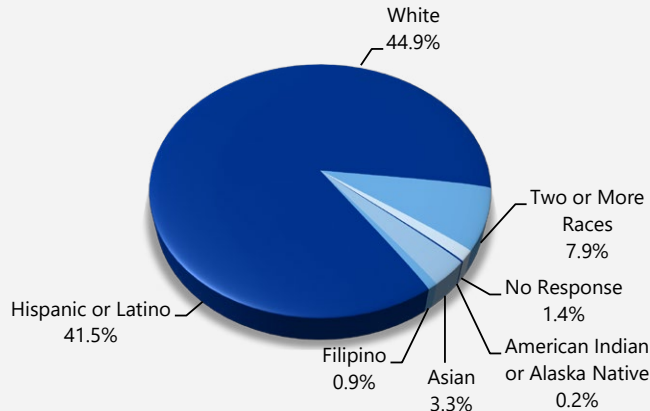


Enrollment by Student Group

The total enrollment at the school was 583 students for the 2022-23 school year. The pie chart displays the percentage of students enrolled in each group.

Demographics

2022-23 School Year

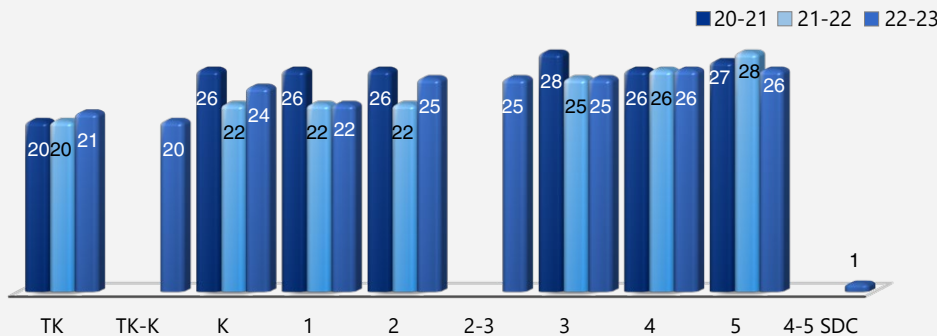


Class Size Distribution

The bar graph displays the three-year data for average class size, and the table displays the three-year data for the number of classrooms by size. The number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size

Three-Year Data



Number of Classrooms by Size

Three-Year Data

	2020-21			2021-22			2022-23		
Grade	Number of Students								
	1-20	21-32	33+	1-20	21-32	33+	1-20	21-32	33+
TK	1			1			1		
TK-K								3	
K		4			4		1		
1		4			4			4	
2		4			4			3	
2-3								3	
3		4			4			1	
4		4			4			4	
5		4			4			4	
4-5 SDC							1		

Enrollment by Student Group

Demographics

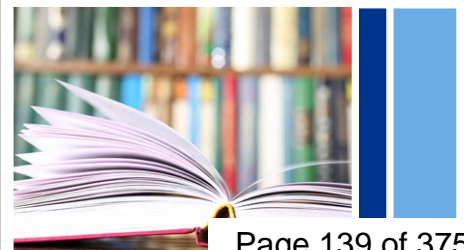
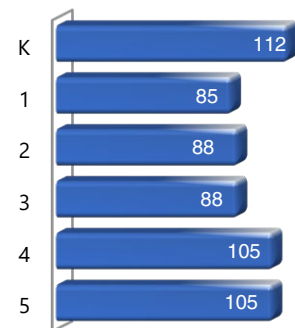
2022-23 School Year

Female	48.40%
Male	51.60%
Non-Binary	0.00%
English learners	10.60%
Foster youth	0.00%
Homeless	0.30%
Migrant	0.00%
Socioeconomically Disadvantaged	16.80%
Students with Disabilities	7.50%

Enrollment by Grade

The bar graph displays the total number of students enrolled in each grade for the 2022-23 school year.

2022-23 Enrollment by Grade





Suspensions and Expulsions

This table shows the school, district, and state suspension and expulsion rates collected between July through June, each full school year respectively. Note: Students are only counted one time, regardless of the number of suspensions.

Suspensions and Expulsions							Three-Year Data		
	Spreckels ES			Spreckels Union SD			California		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Suspension rates	0.00%	0.20%	0.50%	0.00%	1.20%	0.60%	0.20%	3.20%	3.60%
Expulsion rates	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.10%

Note: Data collected during the 2020–21 school year may not be comparable to later years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Suspensions and Expulsions by Student Group

Suspensions and Expulsions by Student Group		2022-23 School Year
Student Group	Suspensions Rate	Expulsions Rate
All Students	0.50%	0.00%
Female	0.30%	0.00%
Male	0.70%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	0.40%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	0.80%	0.00%
English Learners	0.00%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	0.90%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	3.20%	0.00%

Professional Development

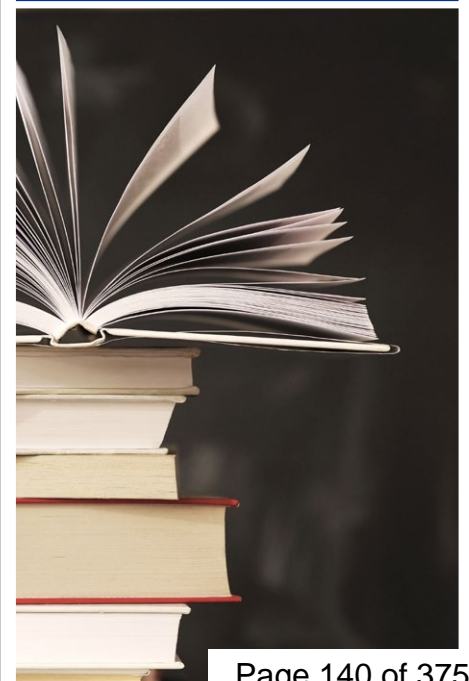
Spreckels Union School District incorporates four professional development days for all certificated staff into its 2023-24 school year calendar. They are scheduled for August 11, August 14, January 5 and February 16. Two of the days focus on improving instructional practices for English language learners. The additional two deal with school safety, standards-based instruction and social-emotional learning. Administration works with the certificated staff to prioritize topics and schedule various training sessions.

Professional Development Days

Number of school days dedicated to staff development and continuous improvement

2021-22	4
2022-23	4
2023-24	4

Spreckels Elementary School Pirates consistently demonstrate our positive character traits: respect, responsibility, service, integrity, empathy, team work, appreciation and pride in our school.





California Physical Fitness Test

Each spring, all students in grades 5, 7 and 9 are required to participate in the California Physical Fitness Test (PFT). The Fitnessgram is the designated PFT for students in California public schools put forth by the State Board of Education. Due to changes to the 2021–22 and 2022–23 PFT administration, only participation results are required for the five fitness areas.

Encouraging and assisting students in establishing lifelong habits of regular physical activity is the primary goal of the Fitnessgram. The table shows the percentage of students participating in each of the five fitness components for the most recent testing period. For more detailed information on the California PFT, please visit www.cde.ca.gov/ta/tg/pf.

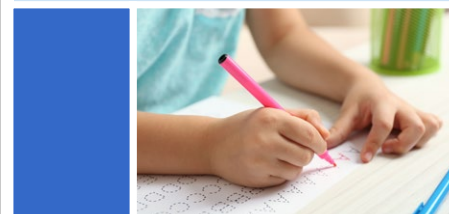
California Physical Fitness Test					2022-23 School Year
Percentage of Students Participating In Each Of The Five Fitness Components					
Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	100%	100%	100%	100%	100%

Chronic Absenteeism by Student Group

Chronic Absenteeism by Student Group				2022-23 School Year
Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	598	594	81	13.60%
Female	292	290	40	13.80%
Male	306	304	41	13.50%
Non-Binary	0	0	0	0.00%
American Indian or Alaska Native	1	1	0	0.00%
Asian	20	20	1	5.00%
Black or African American	0	0	0	0.00%
Filipino	7	7	1	14.30%
Hispanic or Latino	246	244	39	16.00%
Native Hawaiian or Pacific Islander	0	0	0	0.00%
Two or More Races	50	49	5	10.20%
White	266	265	33	12.50%
English Learners	67	66	10	15.20%
Foster Youth	0	0	0	0.00%
Homeless	4	4	1	25.00%
Socioeconomically Disadvantaged	114	112	23	20.50%
Students Receiving Migrant Education Services	0	0	0	0.00%
Students with Disabilities	62	61	13	21.30%

Types of Services Funded

Spreckels Elementary School provides a differentiated, comprehensive, standards-based program that ensures academic success for everyone. In addition to the core curriculum, there are many supplemental services provided through categorical and local funding. The Response to Intervention services include Title I, English Language Development, induction support through mentorship and training for new teachers and teacher interns, Grade Span Adjustment for grades K-3, special-education services and National School Lunch Program. There are many enrichment opportunities provided to our students through the Parent Teacher Organization and the Spreckels Union Educational Foundation. These include an art teacher, a music teacher and a librarian. Our PTO also supports educational field trips and special assembly programs that enhance our curriculum and support social-emotional development.



California School Dashboard

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

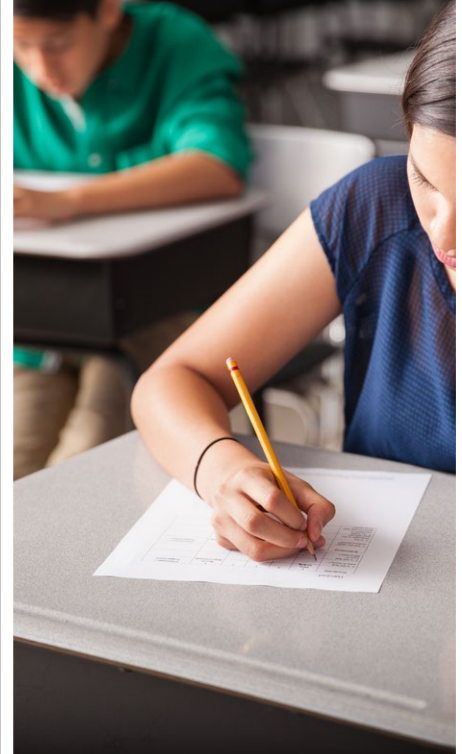


Statewide Assessments

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

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

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade 10, 11 or 12).



CAASPP Test Results in Science for All Students

The table below shows the percent of students meeting or exceeding the State standard on the CAASPP—California Science Test (CAST) and the California Alternate Assessment for Science (CAA for Science) for grades 5, 8 and once in high school (i.e., grade 10, 11 or 12).

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Spreckels ES		Spreckels Union SD		California	
Subject	21-22	22-23	21-22	22-23	21-22	22-23
Science	45.95%	34.95%	45.74%	37.25%	29.47%	30.29%

CAASPP Test Results in ELA and Mathematics for All Students

The table below shows the percent of students meeting or exceeding the State standards on the California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments and California Alternate Assessments (CAAs) for English language arts/literacy (ELA) and mathematics for grades 3-8 and 11.

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Spreckels ES		Spreckels Union SD		California	
Subject	21-22	22-23	21-22	22-23	21-22	22-23
English language arts/literacy	47%	51%	53%	54%	47%	46%
Mathematics	48%	45%	41%	39%	33%	34%

CAASPP by Student Group: Science, English Language Arts and Mathematics

The tables on the following pages display the percentage of students that met or exceeded state standards in science, English language arts/literacy and mathematics for the school by student groups.

The “percentage met or exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAA divided by the total number of students who participated in both assessments.

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



CAASPP Test Results by Student Group: Science (grade 5)

Percentage of Students Meeting or Exceeding State Standard					2022-23 School Year
Science					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	106	103	97.17%	2.83%	34.95%
Female	54	54	100.00%	0.00%	35.19%
Male	52	49	94.23%	5.77%	34.69%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	47	44	93.62%	6.38%	22.73%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	❖	❖	❖	❖	❖
White	48	48	100.00%	0.00%	45.83%
English Learners	❖	❖	❖	❖	❖
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	19	18	94.74%	5.26%	33.33%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	❖	❖	❖	❖	❖

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





CAASPP Test Results by Student Group: English Language Arts (grades 3-5)

Percentage of Students Meeting or Exceeding State Standard					2022-23 School Year
English Language Arts					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	296	293	98.99%	1.01%	50.85%
Female	149	149	100.00%	0.00%	53.69%
Male	147	144	97.96%	2.04%	47.92%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	11	11	100.00%	0.00%	36.36%
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	116	113	97.41%	2.59%	53.10%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	25	25	100.00%	0.00%	40.00%
White	141	141	100.00%	0.00%	51.06%
English Learners	22	22	100.00%	0.00%	22.73%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	53	52	98.11%	1.89%	36.54%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	25	25	100.00%	0.00%	12.00%

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





CAASPP Test Results by Student Group: Mathematics (grades 3-5)

Percentage of Students Meeting or Exceeding State Standard					2022-23 School Year
Mathematics					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	296	293	98.99%	1.01%	45.05%
Female	149	149	100.00%	0.00%	42.28%
Male	147	144	97.96%	2.04%	47.92%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	11	11	100.00%	0.00%	63.64%
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	116	113	97.41%	2.59%	39.82%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	25	25	100.00%	0.00%	32.00%
White	141	141	100.00%	0.00%	49.65%
English Learners	22	22	100.00%	0.00%	31.82%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	53	52	98.11%	1.89%	38.46%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	25	25	100.00%	0.00%	12.00%

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





Textbooks and Instructional Materials

Compliance is met per the Instructional Materials Survey for Compliance with Education Code Sections 1240 (i) and 60119 and was completed on September 29, 2023 with a public hearing and a resolution for compliance, adopted by the board of trustees on October 5, 2023.

Every student has access to his or her own textbooks and instructional materials to use in class and to take home. All students are using new, state-approved math materials. TK-2 grade students are using state-approved English language arts (ELA) materials.

Each school site has a textbook-adoption committee that reviews materials and submits a recommendation to the principal and school board for final approval.

Textbooks and Instructional Materials List		2023-24 School Year
Subject	Textbook	Adopted
Reading/language arts	<i>SuperKids</i> , Zaner Bloser (TK-2)	2014
Reading/language arts	<i>Units of Study in Reading and Units of Study in Writing</i> , Heinemann (3-5)	2018
Reading/language arts ELD	Vista Higher Learning (TK-5)	2022
Mathematics	<i>Eureka Math</i> , Great Minds	2016
Science	Twig Science, Twig Education	2023
History/social science	Studies Weekly, California Studies Weekly	Piloted 2023-24

Quality of Textbooks

The following table outlines the criteria required for choosing textbooks and instructional materials.

Quality of Textbooks		2023-24 School Year
Criteria	Yes/No	
Are the textbooks adopted from the most recent state-approved or local governing-board-approved list?	Yes	

Public Internet Access

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

Availability of Textbooks and Instructional Materials

The following lists the percentage of pupils who lack their own assigned textbooks and instructional materials.

Percentage of Students Lacking Materials by Subject	
2023-24 School Year	
Reading/language arts	0%
Mathematics	0%
Science	0%
History/social science	0%
Visual and performing arts	✧
Foreign language	✧
Health	✧

Currency of Textbooks

This table displays the date when the most recent hearing was held to adopt a resolution on the sufficiency of instructional materials.

Currency of Textbooks	
2023-24 School Year	
Data collection date	10/5/2023





School Facility Good Repair Status

The table shows the results of the school's most recent inspection using the Facility Inspection Tool (FIT) or equivalent school form. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition. The overall summary of facility conditions uses ratings of exemplary, good, fair or poor.

School Facility Good Repair Status		2023-24 School Year
Items Inspected		Repair Status
Systems: Gas leaks, sewer, mechanical systems (heating, ventilation and HVAC)		Good
Interior: Interior surfaces (floors, ceilings, walls and window casings)		Fair
Cleanliness: Pest/vermin control, overall cleanliness		Fair
Electrical: Electrical systems		Good
Restrooms/fountains: Restrooms, sinks and drinking fountains		Good
Safety: Fire safety, emergency systems, hazardous materials		Poor
Structural: Structural condition, roofs		Good
External: Windows/doors/gates/fences, playgrounds/school grounds		Fair
Overall summary of facility conditions		Fair
Date of the most recent FIT report		11/22/2023

Deficiencies and Repairs

The table lists the repairs required for all deficiencies found during the site inspection. Regardless of each item's repair status, all deficiencies are listed.

Deficiencies and Repairs		2023-24 School Year
Items Inspected	Deficiencies and Action Taken or Planned	Date of Action
Systems	Roof mounted HVAC systems (rooms 10 & 11) to be upgraded. HVAC system approved and to be installed.	February 2024
Interior	Main building Interior paint refresh needed. Date TBD during budget development process and available funding.	Spring 2024
Cleanliness	Gopher control ongoing monitoring on play field. Annual contract service by pest control vendor.	Ongoing/ annually
Electrical	Energy efficiency program upgrades. New solar system to be installed above outdoor lunch area. LED lighting and motion detectors installed in all rooms.	Summer break 2024 LED & motion detector installation complete
Safety	Automatic gate closers. CO2 installations.	Fall 2023
Structural	Siding around base of exterior walls on several portable needs to be replaced. Include projected cost with facility needs master list. Project start TBD through budget development process and LCAP stakeholder input.	Ongoing
External	Exterior building paint refresh (main building and G building); Window treatments to be considered to account for glare (main building and G-wing); G-wing entrance in need of landscaping; Field leveling and turf repair needed on play field; Asphalt playgrounds need resurfacing. Project approved start date pending color approval and bid process. Date TBD during budget development process and funding. Include projected cost with facility master plan list. Project start TBD through budget development process and LCAP stakeholder input.	November 2023-November 2024

School Facilities

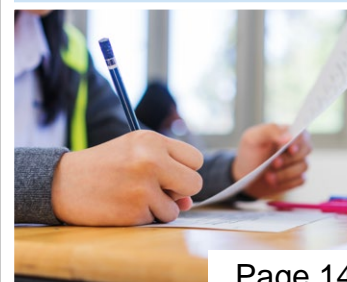
Spreckels Elementary is one of two schools in the Spreckels Union School District. The school's main building was built in 1938. Newer buildings and portables have been added through the years. In January 1998, Buena Vista Middle School opened. Grade 6-8 students moved to the new site, and Spreckels School became a K-5 school. The elementary campus includes a library, music classroom, art classroom, YMCA before/after school care rooms, a lunch room and a multipurpose auditorium. The maximum occupancy for the auditorium is 299. The library is the size of two classrooms with a collection of over 14,000 titles and reference books. There are two play structures for all students. There is a blacktop area for activities, which include 4-Square, tetherball, volleyball and basketball. A large field play area is also part of the campus and includes a ball diamond.

There are 562 students currently enrolled. The goal of Spreckels School is to provide a positive educational community in which students succeed and learn as responsible members of our community and the broader world.

Policies and procedures are in place to ensure student safety campuswide. These include a closed campus, visitor sign-in and sign-out procedures, and student passes when out of class. School facilities are designed to support student learning both in and out of school buildings.

Although Spreckels School consists of older building structures and portables, every effort is made to maintain their condition and cleanliness. District personnel take pride in our school campus and share in the responsibilities of caring for it.

The school employees include certified teachers; one administrator; eight instructional aides; one part-time health aide; a secretary; a part-time library-media specialist; a district technology coordinator; one district technology support staff; and a custodial staff that includes one daytime and 2.5 FTE nighttime positions and a district lead maintenance worker. A hearing-impaired class and a learning-skills class from the Monterey County Office of Education are housed on campus. A YMCA before/after school program is also located on-site. District offices, including maintenance and buses, are housed adjacent to the school site.





Teacher Preparation and Placement

The teacher data displayed in this SARC is from the 2020-21 and the 2021-22 school years. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included. These tables display the number and percent of teacher authorization/assignment as well as the total number and percent of teaching positions at the school, district and state levels. For questions concerning the assignment of teachers outside their subject area of competence or the credential status of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teacher Preparation and Placement					2020-21 School Year	
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	25.8	88.1%	39.2	82.8%	228,366.1	83.1%
Intern Credential Holders Properly Assigned	2.0	6.8%	2.0	4.2%	4,205.9	1.5%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.0	0.0%	1.7	3.7%	11,216.7	4.1%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.0	0.0%	0.5	1.1%	12,115.8	4.4%
Unknown	1.5	5.1%	3.9	8.2%	18,854.3	6.9%
Total Teaching Positions	29.3	100.0%	47.3	100.0%	274,759.1	100.0%

Teacher Preparation and Placement					2021-22 School Year	
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	24.9	86.2%	37.7	78.5%	234,405.2	84.0%
Intern Credential Holders Properly Assigned	2.0	6.9%	3.0	6.2%	4,853.0	1.7%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.0	3.5%	3.8	8.0%	12,001.5	4.3%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.0	0.0%	0.5	1.2%	11,953.1	4.3%
Unknown	0.9	3.4%	2.9	6.1%	15,831.9	5.7%
Total Teaching Positions	28.9	100.0%	48.0	100.0%	279,044.8	100.0%

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

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsupdfdash201.asp>.

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





Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

This table displays the number of authorization/assignments of teachers as well as the total number of teachers without credentials and misassignments at the school level. For questions concerning the permits, waivers, and misassignment of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teachers Without Credentials and Misassignments		Two-Year Data	
Authorization/Assignment		2020-21	2021-22
Permits and Waivers		0.0	1.0
Misassignments		0.0	0.0
Vacant Positions		0.0	0.0
Total Teachers Without Credentials and Misassignments		0.0	1.0

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

This table displays the number of teachers and the total out-of-field teachers at the school level.

For more information on the definitions listed above, refer to the California Commission on Teacher Credentialing's Administrator's Assignment Manual at <https://www.ctc.ca.gov/credentials/manuals>.

Credentialed Teachers Assigned Out-of-Field		Two-Year Data	
Indicator		2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		0.0	0.0
Local Assignment Options		0.0	0.0
Total Out-of-Field Teachers		0.0	0.0

Class Assignments

This table displays the number of teachers and the total out-of-field teachers at the school level.

Misassignment and vacant teacher position data should be available in the district's personnel office.

Class Assignments		Two-Year Data	
Indicator		2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		0.0%	0.0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		0.0%	0.0%

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsup-dflash201.asp>.

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



Academic Counselors and School Support Staff

This table displays information about academic counselors and support staff at the school and their full-time equivalent (FTE).

Ratio of Pupils to Academic Counselors and School Support Staff Data

2022-23 School Year

	Ratio
Pupils to Academic counselors	555:1
Support Staff	FTE
Counselor (academic, social/behavioral or career development)	1.00
Library media teacher (librarian)	0.00
Library media services staff (paraprofessional)	0.47
Psychologist	0.00
Social worker	0.00
Nurse	0.47
Speech/language/hearing specialist	0.50
Resource specialist (nonteaching)	0.00



Financial Data

The financial data displayed in this SARC is from the 2021-22 fiscal year. The most current fiscal information available provided by the state is always two years behind the current school year and one year behind most other data included in this report. For detailed information on school expenditures for all districts in California, see the California Department of Education (CDE) Current Expense of Education & Per-pupil Spending web page at www.cde.ca.gov/ds/fd/ec. For information on teacher salaries for all districts in California, see the CDE Certificated Salaries & Benefits web page at www.cde.ca.gov/ds/fd/cs. To look up expenditures and salaries for a specific school district, see the Ed-Data website at www.ed-data.org.

District Financial Data

This table displays district teacher and administrative salary information and compares the figures to the state averages for districts of the same type and size based on the salary schedule. Note: The district salary data does not include benefits.

Salary Data	2021-22 Fiscal Year	
	Spreckels Union SD	Similar Sized District
Beginning teacher salary	\$46,858	\$48,480
Midrange teacher salary	\$68,266	\$73,129
Highest teacher salary	\$95,007	\$99,406
Average elementary school principal salary	\$125,911	\$117,381
Average middle school principal salary	\$110,795	\$128,157
Superintendent salary	\$160,633	\$138,991
Teacher salaries: percentage of budget	29.62%	29.34%
Administrative salaries: percentage of budget	7.14%	5.99%

Financial Data Comparison

This table displays the school's per-pupil expenditures from unrestricted sources and the school's average teacher salary and compares it to the district and state data.

Financial Data Comparison	2021-22 Fiscal Year	
	Expenditures Per Pupil From Unrestricted Sources	Annual Average Teacher Salary
Spreckels ES	\$5,677	\$65,906
Spreckels Union SD	\$7,895	\$77,921
California	\$7,607	\$75,753
School and district: percentage difference	-28.1%	-15.4%
School and California: percentage difference	-25.4%	-13.0%

School Financial Data

The following table displays the school's average teacher salary and a breakdown of the school's expenditures per pupil from unrestricted and restricted sources.

School Financial Data	
2021-22 Fiscal Year	
Total expenditures per pupil	\$8,186
Expenditures per pupil from restricted sources	\$2,509
Expenditures per pupil from unrestricted sources	\$5,677
Annual average teacher salary	\$65,906



Expenditures Per Pupil

Supplemental/restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted. Basic/unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

Data for this year's SARC was provided by the California Department of Education and school and district offices. For additional information on California schools and districts and comparisons of the school to the district, the county and the state, please visit DataQuest at <http://dq.cde.ca.gov/dataquest>. DataQuest is an online resource that provides reports for accountability, test data, enrollment, graduates, dropouts, course enrollments, staffing and data regarding English learners. Per Education Code Section 35256, each school district shall make hard copies of its annually updated report card available, upon request, on or before February 1.

All data accurate as of January 2024.

School Accountability Report Card

PUBLISHED BY:





Spreckels Union School District

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SARC

2022-23

School Accountability
Report Card
Published in 2023-24



Buena Vista Middle School

Grades 6-8
CDS Code 27-66225-6115182

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(831) 455-8936

<https://spreckelsdistrict.org/schools/buena-vista-middle>





Principal's Message

Buena Vista Middle School (BVMS) is a high-performing middle school located just off of River Road in the Las Palmas subdivision. Opened in 1998, it is the only middle school in the Spreckels Union School District (SUSD). The school's current enrollment is approximately 333 students.

The entire staff at Buena Vista is committed to providing our students with a challenging and engaging curriculum that allows them to excel in their future endeavors. All core classes are aligned to the Common Core State Standards. The Buena Vista staff work in partnership with our parents and the community to ensure our graduates are prepared for high school and life in general.

Middle school is a time of exploration. Buena Vista students are encouraged to take part in a variety of learning experiences and extracurricular activities, including band, foreign language, sports and various electives. Buena Vista Middle School partners with other athletics, academic and arts programs in the area to bring more extracurricular learning activities to our students.

Goals for the 2023-24 school year include providing appropriate supports to allow all students to be successful academically and socially/emotionally; providing all students and staff with diverse, equitable and innovative opportunities to reach their full potential; and to implement rigorous state content standards in all classrooms. Buena Vista Middle School is equity-focused and partners with Monterey County Office of Education (MCOE) to provide equitable access to curriculum and programming. BVMS is also partnering with MCOE to develop and implement Multi-Tiered Systems of Support that will ensure students have the academic and social skills necessary to succeed in high school and beyond.

Parental Involvement

Buena Vista Middle School is fortunate to have two active parent-teacher organizations—the Buena Vista Bobcat Club and the Spreckels Union Educational Foundation. The Bobcat Club meets monthly and raises money throughout the year to fund our extracurricular activities, including sports. Funds raised also supplement our teachers' classroom budgets. The Bobcat Club offers myriad volunteer opportunities to our BVMS families. Families can attend games and events, assist in the snack shack, set up and/or decorate, supervise and/or chaperone.

The BVMS School Site Council meets throughout the year to formally provide input about school plans such as the School Safety Plan and the School Plan for Student Achievement. The Council also includes diverse staff and students to ensure a variety of perspectives are represented.

The district Safety Committee is another opportunity for families to join the effort at SUSD schools to keep our campuses safe.

Families are welcome to volunteer at school by monitoring campus before or after school and during student lunch. Families are a key component of meetings and teams that support students socially, emotionally and academically. Strong school-home connections support our students in their support meetings, restorative discussions and conflict resolutions.

The Spreckels Union Educational Foundation is a volunteer organization that meets monthly and raises funds to support the district's garden, library, arts and music programs.

The SUSD District English Learner Advisory Committee (DELAC) is a well-attended opportunity for multilingual families to unite and communicate the needs of multilingual students. District and BVMS communication provided in both English and Spanish and use of ParentSquare, with its translation features, ensures all families feel connected to BVMS.

For more information on how to become involved with the school, please contact the school office at (831) 455-8936.

School Safety

Buena Vista's school safety plan is updated and reviewed annually. The school meets all federal and state standards for facilities and safety. Teachers, instructional aides, administration and supervisors oversee children during structured breaks on the field and pavilion. We have high expectations for student behavior and enforce these expectations. Students have the opportunity to report incidents and receive support in resolving them. Students can choose between anonymous reporting or completing an incident report.

The BVMS counselor is trained in suicide prevention, risk assessment and threat assessments and administers them as needed. BVMS utilizes GoGuardian to monitor student computer use and the counselor and administration follow protocols when a safety alert occurs.

Emergency drills are scheduled monthly, and the school works closely with the Salinas Rural Fire Protection District and Monterey County Sheriff's department to monitor the school safety plan. BVMS connects with local law enforcement and fire safety organizations to refine site safety planning in its efforts of continuous improvement. Key elements of the planning include crisis-intervention plans and monthly safety drills.

The school safety plan was last reviewed, updated and discussed with the school faculty in January 2024.



School Accountability Report Card

In accordance with state and federal requirements, the School Accountability Report Card (SARC) is put forth annually by all public schools as a tool for parents and interested parties to stay informed of the school's progress, test scores and achievements.

District Mission Statement

We fulfill our mission by creating learning opportunities that meet the diverse needs of all students and empower them to flourish both academically and social-emotionally. We nurture all students' strengths and resiliencies to help them reach their full potential. As an academic team and community, we model and instill the core values of compassion, kindness and respect in all of our work.

District Vision Statement

Spreckels Union School District believes our students are our core mission, and our community has a shared responsibility to provide an equitable, rigorous, world-class education in an innovative environment that values creativity, curiosity, collaboration and diversity in order to promote lifelong learning.

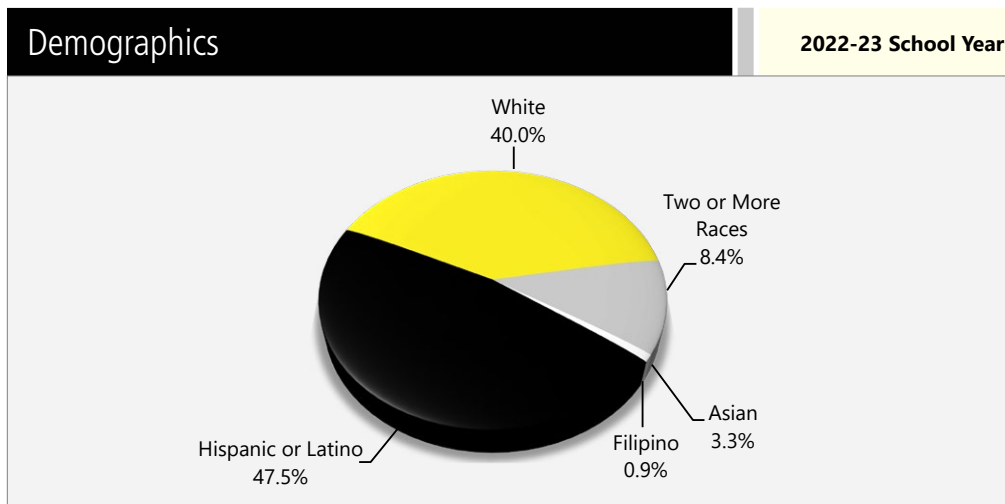
Governing Board

Dr. Chris Hasegawa, President
Stephanie McMurtrie Adams, Vice President
Peter Odello, Clerk
Steve McDougall, Member
Frank Devine, Member



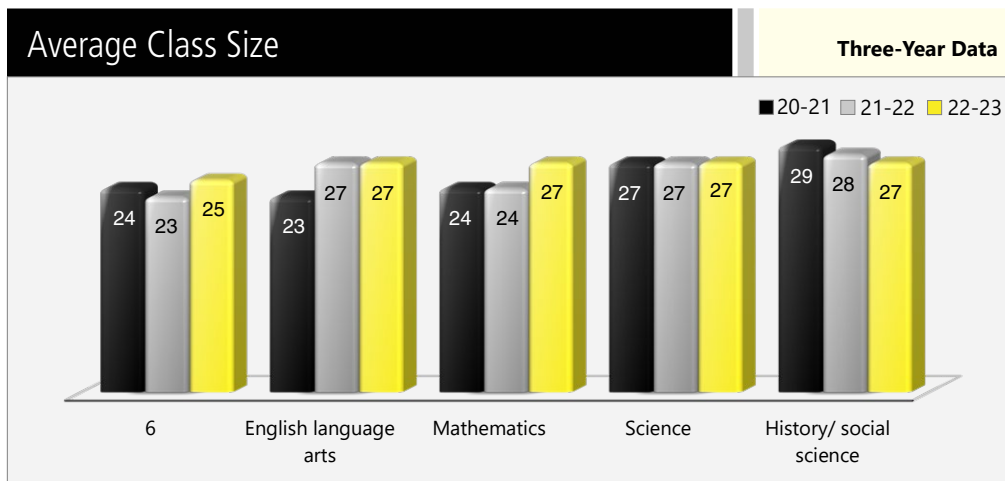
Enrollment by Student Group

The total enrollment at the school was 335 students for the 2022-23 school year. The pie chart displays the percentage of students enrolled in each group.



Class Size Distribution

The bar graph displays the three-year data for average class size, and the table displays the three-year data for the number of classrooms by size. The number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.



Number of Classrooms by Size **Three-Year Data**

	2020-21			2021-22			2022-23		
Grade	Number of Students								
	1-20	21-32	33+	1-20	21-32	33+	1-20	21-32	33+
6	3	18			4			4	
Subject	Number of Students								
	1-22	23-32	33+	1-22	23-32	33+	1-22	23-32	33+
English language arts	5	8			4			12	
Mathematics	3	5			4			12	
Science	1	7			4			12	
History/social science		8			4			12	

Enrollment by Student Group

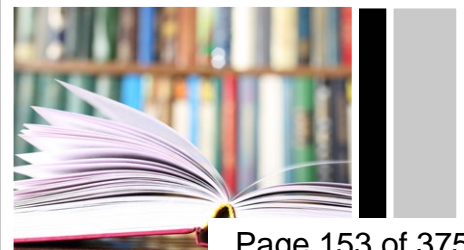
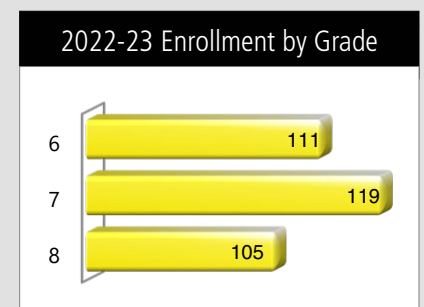
Demographics

2022-23 School Year

Female	50.10%
Male	49.90%
Non-Binary	0.00%
English learners	4.20%
Foster youth	0.00%
Homeless	0.30%
Migrant	0.00%
Socioeconomically Disadvantaged	15.80%
Students with Disabilities	11.90%

Enrollment by Grade

The bar graph displays the total number of students enrolled in each grade for the 2022-23 school year.





Suspensions and Expulsions

This table shows the school, district, and state suspension and expulsion rates collected between July through June, each full school year respectively. Note: Students are only counted one time, regardless of the number of suspensions.

Suspensions and Expulsions							Three-Year Data		
	Buena Vista MS			Spreckels Union SD			California		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Suspension rates	0.00%	3.10%	0.90%	0.00%	1.20%	0.60%	0.20%	3.20%	3.60%
Expulsion rates	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.10%

Note: Data collected during the 2020–21 school year may not be comparable to later years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Suspensions and Expulsions by Student Group

Suspensions and Expulsions by Student Group		2022-23 School Year	
Student Group	Suspensions Rate	Expulsions Rate	
All Students	0.90%	0.00%	
Female	0.00%	0.00%	
Male	1.70%	0.00%	
Non-Binary	0.00%	0.00%	
American Indian or Alaska Native	0.00%	0.00%	
Asian	0.00%	0.00%	
Black or African American	0.00%	0.00%	
Filipino	0.00%	0.00%	
Hispanic or Latino	0.60%	0.00%	
Native Hawaiian or Pacific Islander	0.00%	0.00%	
Two or More Races	0.00%	0.00%	
White	1.50%	0.00%	
English Learners	0.00%	0.00%	
Foster Youth	0.00%	0.00%	
Homeless	0.00%	0.00%	
Socioeconomically Disadvantaged	0.00%	0.00%	
Students Receiving Migrant Education Services	0.00%	0.00%	
Students with Disabilities	2.20%	0.00%	

Professional Development

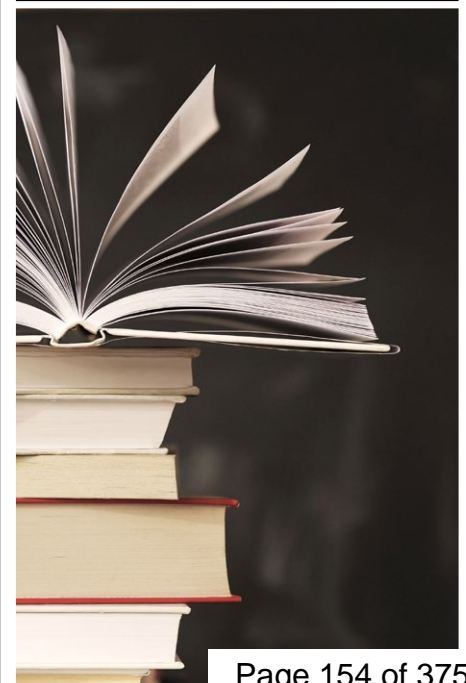
Spreckels Union School District incorporates four professional development days for all certificated staff into its 2023-24 school year calendar. They are scheduled for August 11, August 14, January 5 and February 16. Two of the days focus on improving instructional practices for English language learners. The additional two deal with school safety, standards-based instruction and social-emotional learning. Administration works with the certificated staff to prioritize topics and schedule various training sessions.

Professional Development Days

Number of school days dedicated to staff development and continuous improvement

2021-22	4
2022-23	4
2023-24	4

Buena Vista Bobcats strive to consistently demonstrate the following Bobcat Beliefs: Respect, Responsibility and a Readiness to Learn.





California Physical Fitness Test

Each spring, all students in grades 5, 7 and 9 are required to participate in the California Physical Fitness Test (PFT). The Fitnessgram is the designated PFT for students in California public schools put forth by the State Board of Education. Due to changes to the 2021–22 and 2022–23 PFT administration, only participation results are required for the five fitness areas.

Encouraging and assisting students in establishing lifelong habits of regular physical activity is the primary goal of the Fitnessgram. The table shows the percentage of students participating in each of the five fitness components for the most recent testing period. For more detailed information on the California PFT, please visit www.cde.ca.gov/ta/tg/pf.

California Physical Fitness Test

2022-23 School Year

Percentage of Students Participating In Each Of The Five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
7	99%	99%	99%	99%	99%

Chronic Absenteeism by Student Group

Chronic Absenteeism by Student Group

2022-23 School Year

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	344	340	39	11.50%
Female	171	170	21	12.40%
Male	173	170	18	10.60%
Non-Binary	0	0	0	0.00%
American Indian or Alaska Native	0	0	0	0.00%
Asian	11	11	0	0.00%
Black or African American	2	0	0	0.00%
Filipino	3	3	0	0.00%
Hispanic or Latino	161	160	22	13.80%
Native Hawaiian or Pacific Islander	0	0	0	0.00%
Two or More Races	29	29	4	13.80%
White	138	137	13	9.50%
English Learners	17	17	2	11.80%
Foster Youth	0	0	0	0.00%
Homeless	4	4	2	50.00%
Socioeconomically Disadvantaged	63	59	13	22.00%
Students Receiving Migrant Education Services	0	0	0	0.00%
Students with Disabilities	46	44	7	15.90%

Types of Services Funded

Buena Vista Middle School offers an after-school art class on Wednesday afternoons to interested students.

BVMS offers after-school tutoring as part of its Bridging Program for students struggling in English language arts and/or math.

Qualified volunteers coach sports teams and staff supervise noontime activities.



California School Dashboard

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

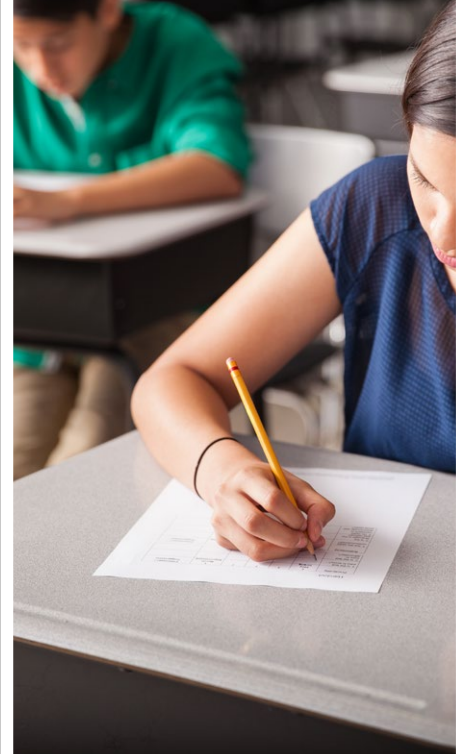


Statewide Assessments

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

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

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade 10, 11 or 12).



CAASPP Test Results in Science for All Students

The table below shows the percent of students meeting or exceeding the State standard on the CAASPP—California Science Test (CAST) and the California Alternate Assessment for Science (CAA for Science) for grades 5, 8 and once in high school (i.e., grade 10, 11 or 12).

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Buena Vista MS		Spreckels Union SD		California	
Subject	21-22	22-23	21-22	22-23	21-22	22-23
Science	45.54%	39.60%	45.74%	37.25%	29.47%	30.29%

CAASPP Test Results in ELA and Mathematics for All Students

The table below shows the percent of students meeting or exceeding the State standards on the California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments and California Alternate Assessments (CAAs) for English language arts/literacy (ELA) and mathematics for grades 3-8 and 11.

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Buena Vista MS		Spreckels Union SD		California	
Subject	21-22	22-23	21-22	22-23	21-22	22-23
English language arts/literacy	58%	58%	53%	54%	47%	46%
Mathematics	34%	33%	41%	39%	33%	34%

CAASPP by Student Group: Science, English Language Arts and Mathematics

The tables on the following pages display the percentage of students that met or exceeded state standards in science, English language arts/literacy and mathematics for the school by student groups.

The “percentage met or exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAA divided by the total number of students who participated in both assessments.

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



CAASPP Test Results by Student Group: Science (grade 8)

Percentage of Students Meeting or Exceeding State Standard

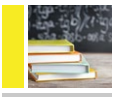
2022-23 School Year

Science

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	107	101	94.39%	5.61%	39.60%
Female	51	47	92.16%	7.84%	34.04%
Male	56	54	96.43%	3.57%	44.44%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	43	41	95.35%	4.65%	34.15%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	❖	❖	❖	❖	❖
White	53	49	92.45%	7.55%	38.78%
English Learners	❖	❖	❖	❖	❖
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	20	19	95.00%	5.00%	26.32%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	15	14	93.33%	6.67%	7.14%

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





CAASPP Test Results by Student Group: English Language Arts (grades 6-8)

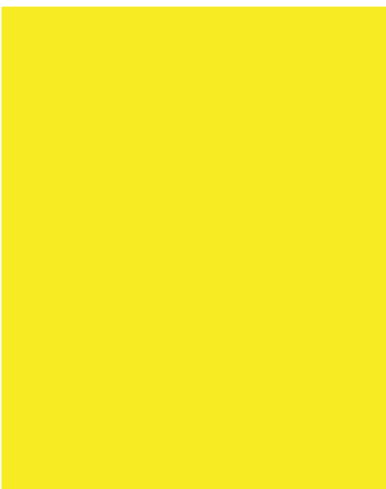
Percentage of Students Meeting or Exceeding State Standard

2022-23 School Year

English Language Arts

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	335	321	95.82%	4.18%	57.63%
Female	167	156	93.41%	6.59%	57.69%
Male	168	165	98.21%	1.79%	57.58%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	159	152	95.60%	4.40%	55.26%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	29	27	93.10%	6.90%	62.96%
White	134	129	96.27%	3.73%	56.59%
English Learners	13	13	100.00%	0.00%	7.69%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	59	57	96.61%	3.39%	43.86%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	41	39	95.12%	4.88%	12.82%

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





CAASPP Test Results by Student Group: Mathematics (grades 6-8)

Percentage of Students Meeting or Exceeding State Standard					2022-23 School Year
Mathematics					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	335	318	94.93%	5.07%	32.70%
Female	167	153	91.62%	8.38%	30.72%
Male	168	165	98.21%	1.79%	34.55%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	159	151	94.97%	5.03%	27.81%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	29	27	93.10%	6.90%	48.15%
White	134	127	94.78%	5.22%	32.28%
English Learners	13	13	100.00%	0.00%	0.00%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	59	57	96.61%	3.39%	22.81%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	41	39	95.12%	4.88%	2.56%

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





Textbooks and Instructional Materials

Compliance is met per the Instructional Materials Survey for Compliance with Education Code Sections 1240 (i) and 60119 and was completed on September 29, 2023 with a public hearing and a resolution for compliance, adopted by the board of trustees on October 5, 2023.

Every student has access to his or her own textbooks and instructional materials to use in class and to take home. All students are using new, state-approved math materials. TK-2 grade students are using state-approved English language arts (ELA) materials.

Each school site has a textbook-adoption committee that reviews materials and submits a recommendation to the principal and school board for final approval.

Textbooks and Instructional Materials List

2023-24 School Year

Subject	Textbook	Adopted
Reading/language arts	<i>StudySync</i> , McGraw Hill	2017
Reading/language arts ELD	<i>Get Ready</i> , Vista Higher Learning	2022
Mathematics	i-Ready, Curriculum Associates	2024
Science	Amplify Education, Amplify Science: California Integrated Course Model	2020
History/social science	<i>History Alive!</i> California Series, Teachers' Curriculum Institute (TCI)	2011
Health	<i>Glencoe Teen Health</i> , Glencoe/McGraw-Hill	2013
Writing	<i>Step Up to Writing</i>	2011
World language	<i>Avancemos!</i> , Holt McDougal	2010

Quality of Textbooks

The following table outlines the criteria required for choosing textbooks and instructional materials.

Quality of Textbooks

2023-24 School Year

Criteria	Yes/No
Are the textbooks adopted from the most recent state-approved or local governing-board-approved list?	Yes

Availability of Textbooks and Instructional Materials

The following lists the percentage of pupils who lack their own assigned textbooks and instructional materials.

Percentage of Students Lacking Materials by Subject

2023-24 School Year

Reading/language arts	0%
Mathematics	0%
Science	0%
History/social science	0%
Visual and performing arts	0%
Foreign language	0%
Health	0%

Currency of Textbooks

This table displays the date when the most recent hearing was held to adopt a resolution on the sufficiency of instructional materials.

Currency of Textbooks

2023-24 School Year

Data collection date	10/5/2023
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Public Internet Access

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





School Facility Good Repair Status

The table shows the results of the school's most recent inspection using the Facility Inspection Tool (FIT) or equivalent school form. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition. The overall summary of facility conditions uses ratings of exemplary, good, fair or poor.

School Facility Good Repair Status		2023-24 School Year
Items Inspected		Repair Status
Systems: Gas leaks, sewer, mechanical systems (heating, ventilation and HVAC)		Good
Interior: Interior surfaces (floors, ceilings, walls and window casings)		Poor
Cleanliness: Pest/vermin control, overall cleanliness		Good
Electrical: Electrical systems		Good
Restrooms/fountains: Restrooms, sinks and drinking fountains		Good
Safety: Fire safety, emergency systems, hazardous materials		Fair
Structural: Structural condition, roofs		Fair
External: Windows/doors/gates/fences, playgrounds/school grounds		Fair
Overall summary of facility conditions		Fair
Date of the most recent FIT report		11/22/2023

Deficiencies and Repairs

The table lists the repairs required for all deficiencies found during the site inspection. Regardless of each item's repair status, all deficiencies are listed.

Deficiencies and Repairs		2023-24 School Year
Items Inspected	Deficiencies and Action Taken or Planned	Date of Action
Systems	Kitchen Swamp cooler need replacing with traditional HVAC system. New HVAC system approved and to be installed.	February 2024
Interior	Carpet and laminate floor in need of replacing in portable classrooms. Carpet in main office in need of replacement. New carpet installed in room D2. Collect cost proposal and include in 2023-24 budget and prioritize need based on condition.	Room D2 July 2023 Main office Ongoing
Cleanliness	Gopher and Squirrel control on slope areas and field. Contract certified pest control applicator to service area.	Ongoing/annually
Electrical	Energy efficiency program upgrades. New solar system to be installed over front parking area. LED lighting and motion detectors installed in all rooms.	January 2024
Restrooms/fountains	Rotten subfloor in A-pod restrooms. Rotten subfloor repaired and new laminate installed.	July-August 2023
Safety	Exterior building paint refresh (permanent buildings). Pavilion structure needs repainting (peeling/chipping/finish) No structural damage. Project approved start date pending color approval and bid process. Include project cost with facility master list. Project start TBD through budget development process and LCAP stakeholder input.	Paint refresh spring 2024 Pavilion structure ongoing
Structural	Continue monitoring foundation and siding on portable classrooms. Pavilion structure and portable classroom gutters need to be replaced (rusty and leaking). Include projected cost with facilities master list. Project start TBD through budget development process and LCAP stakeholder input. New gutters installed on Pavilion structure and portable classrooms.	August 2023
External	Continue monitoring sticking doors. Decomposed track surface in need of refresh. Field leveling and turf repair needed on play field. Repairing sticking doors as needed. Collect cost proposal and include in 2023-24 budget development. Date TBD during budget development process and available funding.	Monitoring of doors ongoing. Track surface refresh TBD

School Facilities

Opened in 1998, Buena Vista Middle School is an attractive school that meets all state and federal guidelines for safety and access. BVMS has 22 classrooms, the majority of which are housed in nine portable buildings. One classroom is utilized as a computer lab. Buena Vista is 1:1 in terms of technology, as all students have their own Chromebook to use throughout the day. The computer lab provides a place for students to receive assistance with their Chromebook when needed. One classroom on the BVMS campus is used by the Monterey County Office of Education's Deaf/Hard of Hearing program, and their inclusion on our campus enriches the lives of our student body. Two classrooms have been repurposed to locker/changing rooms for physical education and extracurricular sports. One classroom is a multipurpose room that hosts afterschool activities, a variety of meetings, provides a separate test setting when needed, and many other purposes.

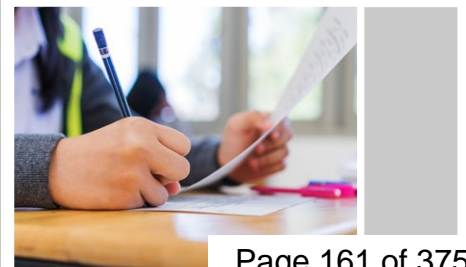
Our skilled custodial crew is committed to keeping our buildings in proper working order and are supervised by the district maintenance coordinator.

Buena Vista Middle School shares a library with Monterey County that is open to both students and community members.

A unique feature Buena Vista campus is fortunate to have is an outdoor amphitheater. This space accommodates outdoor performances, outdoor classes, a gathering place for a small assemblies, and more. On the other side of the amphitheater is the pavilion, and both sides are connected to the stage between them. Recent upgrades to the school's outdoor pavilion have occurred giving students the ability to play outdoor sports all year round.

In fall of 2022, a new playground project was completed that consists of additional basketball courts, two ball walls, three 4-square courts and a fitness area. These outdoor spaces are very appreciated and amply used by the staff and students to support the health and development of the student body.

Students at Buena Vista volunteer at lunch and through school clubs to help keep the campus clean. Buena Vista is a county leader in environmental awareness and has included an eco-friendly mission statement in its handbook.





Teacher Preparation and Placement

The teacher data displayed in this SARC is from the 2020-21 and the 2021-22 school years. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included. These tables display the number and percent of teacher authorization/assignment as well as the total number and percent of teaching positions at the school, district and state levels. For questions concerning the assignment of teachers outside their subject area of competence or the credential status of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teacher Preparation and Placement					2020-21 School Year	
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	13.3	74.0%	39.2	82.8%	228,366.1	83.1%
Intern Credential Holders Properly Assigned	0.0	0.0%	2.0	4.2%	4,205.9	1.5%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.7	9.8%	1.7	3.7%	11,216.7	4.1%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.5	2.8%	0.5	1.1%	12,115.8	4.4%
Unknown	2.3	13.3%	3.9	8.2%	18,854.3	6.9%
Total Teaching Positions	17.9	100.0%	47.3	100.0%	274,759.1	100.0%

Teacher Preparation and Placement					2021-22 School Year	
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	12.7	66.7%	37.7	78.5%	234,405.2	84.0%
Intern Credential Holders Properly Assigned	1.0	5.3%	3.0	6.2%	4,853.0	1.7%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	2.8	15.0%	3.8	8.0%	12,001.5	4.3%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.5	3.0%	0.5	1.2%	11,953.1	4.3%
Unknown	1.9	10.1%	2.9	6.1%	15,831.9	5.7%
Total Teaching Positions	19.0	100.0%	48.0	100.0%	279,044.8	100.0%

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

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsupdfdash201.asp>.

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





Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

This table displays the number of authorization/assignments of teachers as well as the total number of teachers without credentials and misassignments at the school level. For questions concerning the permits, waivers, and misassignment of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teachers Without Credentials and Misassignments		Two-Year Data	
Authorization/Assignment		2020-21	2021-22
Permits and Waivers		0.8	0.7
Misassignments		0.9	2.1
Vacant Positions		0.0	0.0
Total Teachers Without Credentials and Misassignments		0.8	2.8

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

This table displays the number of teachers and the total out-of-field teachers at the school level.

For more information on the definitions listed above, refer to the California Commission on Teacher Credentialing's Administrator's Assignment Manual at <https://www.ctc.ca.gov/credentials/manuals>.

Credentialed Teachers Assigned Out-of-Field		Two-Year Data	
Indicator		2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		0.5	0.5
Local Assignment Options		0.0	0.0
Total Out-of-Field Teachers		0.5	0.5

Class Assignments

This table displays the number of teachers and the total out-of-field teachers at the school level.

Misassignment and vacant teacher position data should be available in the district's personnel office.

Class Assignments		Two-Year Data	
Indicator		2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		7.2%	10.3%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		0.0%	0.0%

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsup-dflash201.asp>.

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



Academic Counselors and School Support Staff

This table displays information about academic counselors and support staff at the school and their full-time equivalent (FTE).

Ratio of Pupils to Academic Counselors and School Support Staff Data	
2022-23 School Year	
	Ratio
Pupils to Academic counselors	333:1
Support Staff	FTE
Counselor (academic, social/behavioral or career development)	1.0
Library media teacher (librarian)	✖
Library media services staff (paraprofessional)	✖
Psychologist	✖
Social worker	0.00
Nurse	0.47
Speech/language/hearing specialist	1.00
Resource specialist (nonteaching)	0.00
✖ Partnership with Monterey County Free Libraries.	
✖ Contract out for psych services	



Financial Data

The financial data displayed in this SARC is from the 2021-22 fiscal year. The most current fiscal information available provided by the state is always two years behind the current school year and one year behind most other data included in this report. For detailed information on school expenditures for all districts in California, see the California Department of Education (CDE) Current Expense of Education & Per-pupil Spending web page at www.cde.ca.gov/ds/fd/ec. For information on teacher salaries for all districts in California, see the CDE Certificated Salaries & Benefits web page at www.cde.ca.gov/ds/fd/cs. To look up expenditures and salaries for a specific school district, see the Ed-Data website at www.ed-data.org.

District Financial Data

This table displays district teacher and administrative salary information and compares the figures to the state averages for districts of the same type and size based on the salary schedule. Note: The district salary data does not include benefits.

Salary Data			2021-22 Fiscal Year
	Spreckels Union SD	Similar Sized District	
Beginning teacher salary	\$46,858	\$48,480	
Midrange teacher salary	\$68,266	\$73,129	
Highest teacher salary	\$95,007	\$99,406	
Average elementary school principal salary	\$125,911	\$117,381	
Average middle school principal salary	\$110,795	\$128,157	
Superintendent salary	\$160,633	\$138,991	
Teacher salaries: percentage of budget	29.62%	29.34%	
Administrative salaries: percentage of budget	7.14%	5.99%	

Financial Data Comparison

This table displays the school's per-pupil expenditures from unrestricted sources and the school's average teacher salary and compares it to the district and state data.

Financial Data Comparison			2021-22 Fiscal Year
	Expenditures Per Pupil From Unrestricted Sources	Annual Average Teacher Salary	
Buena Vista MS	\$7,534	\$70,782	
Spreckels Union SD	\$7,895	\$77,921	
California	\$7,607	\$75,753	
School and district: percentage difference	-4.6%	-9.2%	
School and California: percentage difference	-1.0%	-6.6%	

School Financial Data

The following table displays the school's average teacher salary and a breakdown of the school's expenditures per pupil from unrestricted and restricted sources.

School Financial Data	
2021-22 Fiscal Year	
Total expenditures per pupil	\$9,875
Expenditures per pupil from restricted sources	\$2,340
Expenditures per pupil from unrestricted sources	\$7,534
Annual average teacher salary	\$70,782



Expenditures Per Pupil

Supplemental/restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted. Basic/unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

Data for this year's SARC was provided by the California Department of Education and school and district offices. For additional information on California schools and districts and comparisons of the school to the district, the county and the state, please visit DataQuest at <http://dq.cde.ca.gov/dataquest>. DataQuest is an online resource that provides reports for accountability, test data, enrollment, graduates, dropouts, course enrollments, staffing and data regarding English learners. Per Education Code Section 35256, each school district shall make hard copies of its annually updated report card available, upon request, on or before February 1.

All data accurate as of January 2024.

School Accountability Report Card

PUBLISHED BY:



Spreckels Union School District

2024-2025 Budget Development Calendar

Presented to Board of Trustees March 13, 2024

Jan	*	Release of the Governor's Budget proposal
Feb	*	Present budget calendar, guidelines and assumptions to Board of Trustees
	*	Preliminary enrollment projections and average daily attendance (ADA) with completion of Period 1 Attendance Report
	*	Present draft school calendar to Board of Trustees
Mar	*	Preliminary enrollment projections available with completion of Intent to Return
	*	Present projected ending fund balances with completion of Second Interim
	*	Present multiyear projections with completion of Second Interim
	*	Adopt school calendar by Board of Trustees
	*	Issue preliminary layoff/temporary release notices, if required
Apr	*	Present revised budget calendar to Board of Trustees, if necessary
		Present revised budget assumptions with Second Interim adjustments
	*	Adopt 2023 school calendar by Board of Trustees
May	*	Present final enrollment and average daily attendance (ADA) with completion of Period Two Attendance Report
	*	Governor's May Revise Budget released
	*	Determine public hearing date for public input of Local Control Accountability Plan and District Budget
	*	By May 15 issue final layoff/temporary release notices, if necessary
	*	Publish notice of Public Hearing for Local Control Accountability Plan and District Budget 10 days prior to meeting date
Jun	*	Public Hearing held to solicit public input on the Local Control Accountability Plan and proposed District Budget
	*	After the Public Hearing, at a public meeting held on a different date, the Board shall adopt the District Budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year
Aug	*	By August 15 County Superintendent approves or disapproves District Budget, reports disapproval to Superintendent of Public Instruction by August 20
	*	By September 8, if the County Superintendent disapproves the District's Budget, the Board shall review and respond to I
	*	Within 45 days of Governor's signing of the Budget Act 2024, make public any revisions to budget revenues and expenditures

Spreckels Union School District

BUDGET GUIDELINES 2024-25

1. Provision for the basic education program at all levels shall be the prime consideration.
2. Funds will be made available to support commitments made through the collective bargaining process.
3. Staffing ratios will be maintained at an average not to exceed 25:1 for kindergarten through third grades and not to exceed 29.9:1 for fourth through fifth grade. Total student contact for core classes per day will not exceed 150 students for grade sixth through eighth grades. In the case of exceeding these averages, the provisions of the STA contract will be followed.
4. Provisions shall be made to preserve the use and value of existing facilities and equipment through capital improvements, routine repair, and preventative maintenance.
5. Allowance shall be made for increases and/or decreases in services, supplies and equipment and such items as: gasoline, natural gas, electricity, insurance, water, postage, trash collection, telephone service, liability and property insurance, retirement, and other statutory benefits.
6. Every effort shall be made to ensure that all categorical programs shall be self-supporting and where allowable by statute, shall include allocations for indirect costs. It is a priority to reduce the special education program contribution from the General Fund.
7. When the Board authorizes a new general fund project or program, it shall specify the allocation or reallocation to be made.
8. **The budget shall include a General Fund Reserve for Economic Uncertainty that shall not be less than 10% of the total expenditures of the General Fund.**
9. Detailed budget information shall be available so that the Board and public can examine the components of specific resources and object codes.
10. All other funds, such as the Associated Student Body, Food Services, Developer Fee and Building Fund shall be included in the budget document.
11. New one-time income shall be identified and shall be appropriated only to one-time expenditures.
12. If financially feasible, decrease dependency on Spreckels Union Education Foundation, the Bobcat Club and the Spreckels PTO.
13. Current year expenditures will not exceed current year revenue without authorization by the Board through the budget adoption or revision process.

Proposal to Conduct Public Opinion Research on a Potential 2024 Bond Measure

Spreckels Union School District



FAIRBANK, MASLIN,
MAULLIN, METZ
& ASSOCIATES

October 6, 2023

To Spreckels Union School District:

Fairbank, Maslin, Maullin, Metz & Associates (FM3 Research or FM3) is pleased to present this proposal to conduct public opinion research on a potential 2024 bond measure for Spreckels Union School District. We believe our firm is an excellent choice to provide these research services for several reasons, including:

- **FM3 is a leading provider of accurate public opinion research for local California K-12 school districts considering revenue-enhancing ballot measures**—the firm’s research has helped secure voter approval for more than \$59 billion in general obligation bond funding for California’s K-12 school districts. In K-8 funding specifically, FM3 has worked on 26 successful school bond measures throughout the state. More than 95% of the local school finance measures worked on by FM3 have gone on to win in the election.
- **As the District may recall, our firm worked for Spreckels USD on a 2011 survey, which ultimately contributed to the passage of Measure B, a \$7 million bond measure, in November 2012.** Through this past work for the District, we gained a wealth of information on a variety of issues, which gives FM3 the unique advantage of being able to track the questions we’ve previously asked to see how public opinion has changed over time.
- **FM3 has an extensive history working throughout Monterey County**, where we have worked on 12 successful finance measures for numerous jurisdictions, including Spreckels USD, Alisal USD, South Monterey County JUHSD, and Salinas UHSD; Monterey County; the cities of Monterey and Salinas; and the Monterey Peninsula Regional Park District. Additionally, FM3 serves as pollster for U.S. Representative Jimmy Panetta, who represents Monterey County, and we have polled voters within Spreckels USD as part of our work for him.
- **Currently, the FM3 researchers on this project are working with C.A.S.H. and C.B.I.A. to conduct polling on a \$14 billion statewide K-12/community college measure for the November 2024 election.** This work provides us with a deep understanding of the work to be done not only statewide, but also in local communities hoping to gain additional funding through the passage of a bond measure. In the past, FM3’s experience with public opinion research for local school funding issues has secured voter approval for seven statewide school bonds that have provided more than \$34 billion in capital improvement funds for California’s local schools.
- **Our approach is focused on providing the best possible ongoing strategic consultation to our clients.** We do not simply conduct a poll, present the results, and leave you and your team to figure out how to put them to use. Instead, we want to be a member of your strategic team—participating fully in each of the campaign’s key decisions on an ongoing basis. Furthermore, our firm is large enough to turn projects around quickly, but not so large that you will not know whom to call with your questions, ideas, and concerns.

We appreciate the opportunity to be considered for this important project. If you have any questions about the contents of this proposal, please do not hesitate to reach out—contact information is available on page 14.

A handwritten signature in blue ink, appearing to read "John Fairbank".

John Fairbank
Partner

A handwritten signature in blue ink, appearing to read "Adam Sonenshein".

Adam Sonenshein
Senior Vice President

A handwritten signature in blue ink, appearing to read "Maya Gutierrez".

Maya Gutierrez
Researcher

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1 FM3 BACKGROUND

Fairbank, Maslin, Maullin, Metz & Associates (FM3 Research or FM3) has been conducting public policy-oriented opinion research since 1981 on issues of major economic and social concern. As a California-based company, we are a medium-sized research firm with 22 full-time employees working out of our Los Angeles and Oakland offices. The research FM3 conducts goes far beyond simply documenting the knowledge, views, and behaviors of various populations. Rather, our work produces actionable data that provides a strategic roadmap for policy makers and informs community outreach and communication efforts.

Each of the research projects we do is led by one of our six partners, all of whom are nationally respected authorities on public opinion research. As our client, you will have direct access to not only the partner working on your project, but also several other key staff members with advanced degrees in public policy, research methods, and/or extensive experience working in state and local government.

While our firm is not so big that you will wonder whom to call with your questions, we are big enough to have our own in-house data analysis/processing team and graphic design resources. This means we can provide our clients with a level of personal attention and service from firm partners and other senior staff more often associated with much smaller organizations, while also providing rapid project turnaround and more sophisticated data analysis and presentations tailored to client needs that one might expect from larger firms.

FM3 utilizes a variety of research tools designed to address each client's unique circumstances. Some of these tools are quantitative, such as surveys; some are qualitative, such as focus groups; and others fall somewhere in between. In any given year, FM3 conducts more than 300 surveys and 160 focus groups, in addition to providing ongoing consulting for key clients. We also actively monitor methodological developments through our industry's trade association—the American Association for Public Opinion Research (AAPOR)—and continually experiment with newly evolving online and digital research approaches.

FM3 offers a hands-on approach in which one of our partners is engaged in the research every step of the way.

When you work with us, an FM3 partner is always just a phone call away, happy to provide consultation to help keep your projects moving in the right direction.

2 RELEVANT EXPERIENCE

Research on Education Finance Measures

Our research has helped secure voter approval for more than 200 bonds totaling \$59 billion in general obligation bond funding for K-12 school districts. The depth and diversity of FM3's experience with California's local school districts represents an added value for Spreckels USD. One such benefit is our firm's ability to provide, throughout the election cycle, an awareness of which educational messages and communications strategies prove to be effective in other California school districts.

Districts for whom we regularly provide research and consulting services include some of the largest and most ethnically and socioeconomically diverse in California, such as San Diego Unified (\$13.1 billion) and Long Beach Unified (\$4.4 billion), as well as dozens of mid-size and smaller districts.

In 2022 alone, FM3 helped raise \$11.8 billion in capital funding for 13 school and community college districts across the state. This includes work we did to help the Los Angeles Community College District pass a \$5.3 billion bond, the largest ever passed by any community college district in the country. Additionally, we are proud to have worked on successful bond measure campaigns in the following districts in 2022: **Cerritos CCD, College of the Sequoias CCD, Forestville USD, Little Lake City SD, Long Beach USD, Oakland USD, Pleasanton USD, Ravenswood CSD, Rialto USD, San Diego USD, Santa Rita USD, Selma USD, Twin Rivers USD, and Wiseburn USD.**

- FM3 also has a thorough understanding of the unique needs and opportunities confronting joint elementary and middle school districts seeking voter approval for a local revenue measure. Since 1997, our research and strategic consulting services have given rise to 26 successful local school bond measures for elementary/joint elementary and middle school districts throughout the state, totaling more than \$1.9 billion (see

Figure 1 on the next page).

In addition to testing core concepts such as bond measure viability, voters' tax tolerance, optimal election timing, and voters' sense of a District's financial needs, our bond measure research works to achieve four key objectives:

- Quantitatively test voters' sense of urgency and priority for dozens of potential projects and expenditures, and then works collaboratively with District legal counsel to draft a 75-word ballot label that meets legal requirements while emphasizing as many of your voters' top priorities as possible.
- Assess the relative efficacy of a range of non-advocacy, public education statements to identify which themes and information will resonate most with voters in the context of public outreach efforts.
- Test the impact of finance measure opponents' potential criticisms to provide the District a quantitative assessment of which opposition arguments may be most damaging to a bond measure's standing among the electorate.
- Learn which sources voters use to get information about the District, and which public figures and organizations would prove the most credible as messengers about the District's bond measure.

Figure 1: FM3's Successful Elementary/Joint Elementary and Middle School District Bond Measures

Agency	Measure	Total Authorization	Election
Santa Rita Union School District	Measure R	\$24.9 million	November 2022
Forestville Union School District	Measure D	\$6.5 million	November 2022
Wiseburn Unified School District	Measure EE	\$98 million	November 2022
Little Lake City School District	Measure LL	\$36 million	June 2022
Ravenswood City School District	Measure I	\$110 million	June 2022
Del Mar Union School District	Proposition MM	\$186 million	November 2018
Grass Valley School District	Measure D	\$18.8 million	June 2018
Ravenswood City School District	Measure S	\$70 million	June 2018
Bakersfield City School District	Measure N	\$110 million	November 2016
Etiwanda School District	Measure I	\$137 million	November 2016
Mountain View School District	Measure SS	\$57 million	November 2016
Ontario-Montclair School District	Measure K	\$150 million	November 2016
Ravenswood City School District	Measure H	\$26 million	June 2016
Mountain View School District SFID-2	Measure W	\$171 million	April 2015
Central School District	Measure N	\$35 million	November 2014
Evergreen School District	Measure M	\$100 million	November 2014
Rosemead School District	Measure RS	\$30 million	November 2014
Merced City School District	Measure M	\$60 million	June 2014
Spreckles Union School District	Measure B	\$7 million	November 2012
Helendale School District	Measure X	\$20 million	November 2008
Victor Elementary School District	Measure E	\$150 million	November 2008
Westminster School District	Measure O	\$130 million	November 2008
Alisal Union School District	Measure A	\$90 million	November 2006
Perris Elementary School District	Measure S	\$25 million	November 2006
Chula Vista Elementary School District	Proposition JJ	\$95 million	November 1998
South Bay Union School District	Proposition B	\$8.5 million	March 1997

Research on Statewide Education Funding

FM3’s experience with public opinion research for local school funding issues has also secured voter approval for seven statewide school bonds to provide more than \$34 billion in capital improvement funds for California’s local schools and community colleges. FM3 has also served as the lead research firm for the Coalition for Adequate School Housing (C.A.S.H.) for more than two decades. One particularly significant project we worked on with C.A.S.H., as well as the California Building Industry Association (C.B.I.A.) and others, was the successful statewide effort to pass Proposition 51, a \$9 billion statewide K-12 and community college bond, in the November 2016 Presidential Election.

Currently, we are also working with C.A.S.H. and C.B.I.A. to conduct polling on a \$14 billion statewide K-12/community college measure for the November 2024 election. Being on the ballot at the same time as a statewide measure is beneficial for local school bond measures because it is a time when the state is actively communicating with constituents about the needs of school districts and the importance of funding educational institutions.

Regional Experience

Throughout our history, FM3 has conducted extensive research throughout Monterey County, including for Spreckels USD—in 2011, we conducted a telephone survey to assess the feasibility of a bond measure and/or a parcel tax to help fund necessary education improvements. We found that a bond measure was viable, and Measure B (\$7 million) was ultimately approved by voters in November 2012. Additionally, our research contributed to the passage of two bond measures for South Monterey County JUHSD in 2018, Measures Q and R, totaling \$40 million in new funding for the District. In 2006, FM3 contributed research to the successful Measure A (\$90 million bond) for Alisal USD, and in 2002, our research contributed to the passage of Measures F and M for Salinas UHSD, totaling \$89 million in new funding for the District.

For a full list of successful revenue measures FM3 has worked on in Monterey County, see **Figure 2**. We have also conducted a variety of other types of research projects throughout the County.

Figure 2: Successful Monterey County Revenue Measures

District	Measure	Amount	Election
City of Monterey	Measure G	½ Cent Sales Tax	March 2020
City of Monterey	Measure S	1 Cent Sales Tax	November 2018
South Monterey County JUHSD	Measure Q	\$20 Million Bond	November 2018
South Monterey County JUHSD	Measure R	\$20 Million Bond	November 2018
Monterey Peninsula Regional Park District	Measure E	\$25.26/Unit Parcel Tax	November 2016
City of Monterey	Measure P	1 Cent Sales Tax	November 2014
Spreckels USD	Measure B	\$7 Million Bond	November 2012
Alisal USD	Measure A	\$90 Million Bond	November 2006
City of Salinas	Measure V	½ Cent Sales Tax	November 2005
Salinas UHSD	Measure F	\$52 Million Bond	November 2002
Salinas UHSD	Measure M	\$37 Million Bond	November 2002
Monterey County	Measure XX	½ Cent Sales Tax	November 1996

3 PROPOSED APPROACH AND ESTIMATED COSTS

Research Specifications

For this project, FM3 recommends conducting a 15- to 20-minute dual-mode (telephone and online) survey among a randomized sample of registered voters within Spreckels USD. Given the small size of the electorate (there are approximately 4,800 registered voters in the District), we will do our best to obtain up to 300 interviews, similar to what we were able to do in our 2011 survey. Please note, however, that survey response rates have decreased across the board since 2011, and we may end up with fewer than 300 interviews. We will charge the District based on the number of interviews we complete, and any interviews beyond 300 will come at no additional cost.

To maximize our response rate, we recommend utilizing several different contact methods (telephone calls, emails, texts, and mailed postcards) to provide an array of ways for potential respondents to participate in the survey. Although we are mindful that printing and postage for postcard invitations does increase the overall research cost, we highly recommend sending postcards to all registered voters in the District to increase the number of completed interviews we are able to obtain.

Providing multiple forms of contact also helps us engage historically disadvantaged communities that may not have adequate broadband access and/or access to computers or smart phones. Additionally, different demographic groups often have varying communication preferences—some may be more likely to answer a phone call than open an email or text message, and vice versa.

Additionally, approximately 18% of all registered voters in the District are Latino. Therefore, we recommend conducting telephone interviews in both English and Spanish.

Figure 3: Research Specs at a Glance

Methodology	Dual-mode survey using a combination of telephone and online interviews
Respondent Contact Method	Telephone calls; email, text, and postcard invitations
Population & Sample	Up to 300 registered voters within Spreckels USD
Margin of Sampling Error*	<p>±6.9% for a sample of 200 ±6.2% for a sample of 250 ±5.7% for a sample of 300</p> <p>*At the 95% confidence level (i.e., in 95 out of 100 cases)</p>
Questionnaire	15-20 minutes
Languages	Telephone interviews will be conducted in English and Spanish; online interviews will be conducted in English only.

Description of Methodology

The research process will begin with an initial kickoff meeting between FM3 and your project team. This meeting will provide an opportunity for an extensive review of relevant background information and context, as well as a detailed discussion of your objectives for the project.

In designing a survey questionnaire for the District, FM3 will draw from its knowledge of public opinion survey methodology; our comprehensive review of the District's past survey research (including tracking past questions from our own prior research when appropriate); your current and future objectives and needs; and our own vast library of research on local education funding measures. We will proceed through several drafts, incorporating feedback from your team before each revision, to develop a research instrument that will successfully obtain all the desired information. Among other questions, the survey will test:

- Basic awareness of the District;
- Attitudes about its job performance and need for additional funding;
- The viability of a bond measure based on a hypothetical 75-word title and summary;
- Relative support at different bond amounts/tax rates;
- The prioritization of various uses of potential bond funds;
- Informational messages that could help voters understand the value of the bond measure; and
- The vulnerability to common opposition themes.

FM3 will then construct a sample by pulling a random list of voters from the County voter file. Based upon the final sample specifications, FM3 will set a target number of interviews to be completed online. We will then send postcards to all registered voters as well as email invitations to a subset of people within our sample with a valid email address. Within several days of the initial invitation distribution, we will examine the demographic and geographic characteristics of the online completes and then begin conducting telephone interviews to balance out the sample and target underrepresented subgroups. Additionally, we will send out a number of text invitations to help reach the overall target number of online completes and complement the other contact methods.

Once the survey is complete, FM3 will generate a detailed report of the survey results in a PowerPoint presentation, including demographic breakouts and summaries of key findings. These results are typically presented in draft format to the client team and then further refined based upon feedback from that group. A version of this presentation will also be developed in a format suitable for FM3 to present in a public forum.

See

Figure 4 on the next page for an overview of this research process.

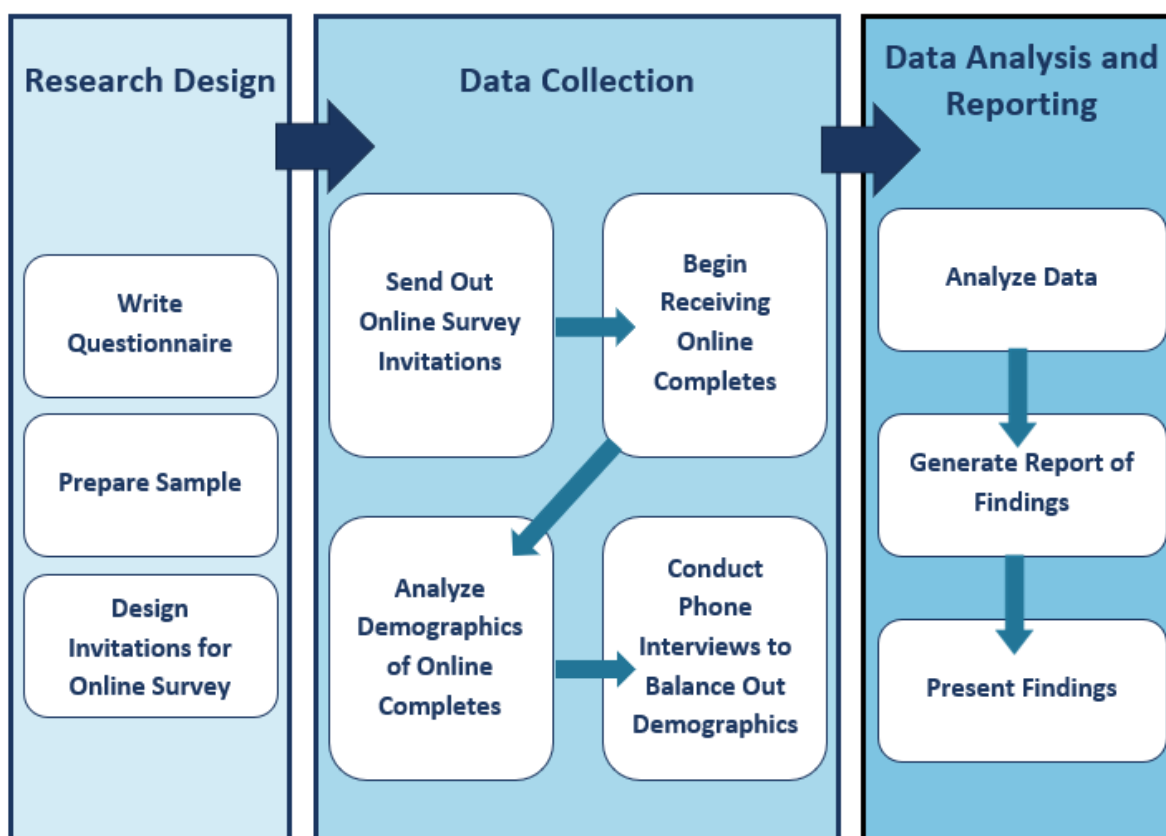
Deliverables

Upon conclusion of the survey project, the District will have received from FM3 each of the documents listed below. All documents can be provided in hard copy or electronic form (or both), depending on your preference.

- ✓ **Final survey questionnaire**
- ✓ **Topline survey results**
- ✓ **Verbatim answers to any open-ended questions**
- ✓ **PowerPoint presentation** (including key findings, results, conclusions, and actionable recommendations)
- ✓ **Presentations of results to staff, board members, or other stakeholders** (in person if desired)

Finally, after FM3's final deliverables have been completed, we will remain available to answer follow-up questions and to present results to additional key stakeholders. We view the responses to the survey as an ongoing data resource; if needed, FM3 can conduct further analysis to provide answers to any follow-up questions that may arise.

Figure 4: FM3 Research Process



Estimated Costs

Figure 5 contains the total estimated costs for this research. These prices are comprehensive and include all costs for questionnaire design, sample acquisition and preparation, translation, programming, survey invitations, survey hosting, bilingual telephone interviewing, data entry and analysis, and reporting.

Figure 5: Estimated Research Costs

Survey Length	Number of Interviews		
	200	250	300
15 minutes	\$29,900	\$31,650	\$33,400
20 minutes	\$32,400	\$34,400	\$36,400

*Please note that these costs **include** postcard invitations. If the District wishes to forgo sending postcards to all registered voters (not recommended), \$3,150 can be subtracted from these costs.*

4 STAFF BIOS

John Fairbank, FM3 Partner

As a founding partner of Fairbank, Maslin, Maullin, Metz & Associates, John Fairbank has 40+ years of experience in public opinion research and policy analysis, specializing in ballot measures and advising candidates on national, state, and local levels. He has consulted for clients in the areas of government, politics, education, business, nonprofits, and labor.



John has been involved as the principal voter opinion researcher and strategic advisor to successful candidates across the country running for offices including the United States Senate and House of Representatives, as well as those running for governor, mayor, and other state and local offices. Additionally, John works extensively on ballot propositions, initiatives, and referendums centering around the arenas of transportation, education, affordable housing, homelessness, water, libraries, parks and recreation, conservation, environmental/climate protection, health care, cannabis, and public safety—particularly state and local bond and special tax measures.

John has been involved as the principal voter opinion researcher and strategic advisor helping K-12 and community college districts win voter approval for 200+ parcel tax and bond measures, which have provided more than \$76 billion in funding for school construction and academic improvements. His clients have ranged from among the smallest school districts in the state to the largest and include:

Alhambra USD	Delano UESD	Kern CCD	Mt. San Antonio CCD	Riverside USD
Burbank USD	Del Mar USD	Kern HSD	North Orange County	San Diego USD
Caruthers USD	Dinuba USD	Lake Elsinore USD	CCD	Sanger USD
Central ESD	Downey USD	Long Beach USD	Ocean View ESD	State Center CCD
Central USD	Duarte USD	Manhattan Beach USD	Paramount USD	Sweetwater UHSD
Cerritos CCD	El Monte UHSD	Merced CCD	Pasadena USD	Twin Rivers USD
Chaffey Joint UHSD	Fresno USD	MiraCosta CCD	Perris ESD	Whittier UHSD
Clovis USD	Hemet USD	Modesto CSD	Placer UHSD	Yosemite CCD
Coast CCD	Hesperia USD	Montebello USD	Redlands USD	

Additionally, he has led all of FM3's research for C.A.S.H. and C.B.I.A., including the research our firm is currently conducting related to a \$14 billion statewide education bond on the 2024 ballot. John is the lead pollster for U.S. Representative Jimmy Panetta, who represents Monterey County, as well.

John has also worked as a consultant for both business and non-profit sectors. He has worked for many leading companies and organizations including the **Walt Disney Company**, **NBC/Universal**, **Airbnb**, and **Mercury Insurance**. In the nonprofit sector, John has advised such organizations as **The Nature Conservancy**, the **Trust for Public Land**, the **League of California Cities**, the **California Association of Realtors**, **California's Coalition for Adequate School Housing (C.A.S.H.)**, the **Building Industry Association of California**, and the **California School Boards Association**.

Education: John graduated from UCLA and serves as a Senior Fellow at the UCLA Luskin School of Public Affairs.

Adam Sonenshein, Senior Vice President

Senior Vice President Adam Sonenshein came to FM3 Research in 2013. He has conducted opinion research and evaluation and provided strategic advice for dozens of clients including candidates running for political office, K-12 school and community college districts, local governments, non-profit organizations, business associations, and ballot measure campaigns.



Adam's research has also contributed directly to the success of local funding ballot measures for California K-12 school districts, including:

Bakersfield CSD	Del Mar USD	Inglewood USD	San Diego USD
Central SD	Duarte USD	Little Lake USD	Sanger USD
Chino Valley USD	El Monte UHSD	Long Beach USD	Santa Barbara USD
Clovis USD	Hemet USD	Rosemead SD	Whittier UHSD

More broadly, his research has explored attitudes on a range of issues including the impacts of COVID-19, K-12 and early childhood education, strategies to address poverty, public safety, reducing homelessness, environmental protection, housing and land use, public transportation, cannabis decriminalization, and making the political system more transparent and fairer.

Prior to joining FM3, Adam spent over a decade working on behalf of nonprofit organizations and political candidates in California. He spent eight years with Los Angeles Universal Preschool, a county-wide nonprofit organization focused on building public will for expanding access to quality preschool education. He was responsible for developing the organization's public policy, advocacy, and community involvement strategies. Further, he has served as a consultant for political campaigns, coalitions, and public awareness campaigns in the San Francisco Bay Area.

Education: Adam received his bachelor's degree in political science from Tufts University in 1998 and his Master of Public Policy (MPP) degree from the UCLA Luskin School of Public Affairs in 2005 with awards for Outstanding MPP Student of the Year and Outstanding Academic Achievement.

Maya Gutierrez, Researcher

Maya Gutierrez joined FM3 as a researcher in May 2023. Her primary focus is on environmental justice, energy, and water policy. Her background has spanned various fields from archaeology to education to public policy research. Prior to joining FM3, Maya worked at IDEATE California, an issue-specific policy development and public relations company, working in the policy areas of energy, utilities, and sustainability.



Maya has worked on school bond research for the state of California, as well as for the following clients:

Antelope Valley UHSD

Delano USD

Dinuba USD

Glendora USD

Firebaugh-Las Deltas USD

Meniffee USD

Norwalk-La Mirada USD

San Marino USD

Cal Poly State University

State Center CCD

Education: Maya received a B.A. in anthropology and a bachelor's degree in ancient Near East and Egyptology from the University of California, Los Angeles in 2013. She also received a Master of Public Policy (MPP) degree from the UCLA Luskin School of Public Affairs in 2023 with an award for Outstanding Academic Achievement.

5 CONTACT INFORMATION

Thank you for taking the time to review our proposal. Please feel free to contact us with any questions.



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MAULLIN, METZ
& ASSOCIATES

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*Proposal for a Second Successful Partnership
with the
Spreckels Union School District
To Engage the Public Around Your Educational Vision*



**To: Superintendent Eric Tarallo
Spreckels Union School District**

From: Catherine Lew, Co-Founder & Principal Consultant

Date: October 11, 2023

Re: Proposal for a Second Successful Collaboration – Potential 2024 Bond

VIA EMAIL TRANSMISSION

Superintendent Tarallo:

I trust you and Team Spreckels have been well! My organization is thrilled with your District's success in utilizing the Measure B funds LEG/CFS supported your team in enacting in 2012.

We are excited about a potential second partnership to continue the momentum on upgrading and transforming your teaching and learning environments. As someone who was raised in Salinas, attended local public schools, and continues to have a strong presence in the region for other clients and public entities, LEG remains committed to providing outstanding value to the District.

While you are familiar with our work, this proposal serves as a re-introduction to LEG, for your Board and other Cabinet members who have not previously had an opportunity to work with our firm.

REFRESHER ON THE LEW EDWARDS GROUP

A continued partnership with LEG offers the District the following:

- An Elections Consultant that has **enacted over \$42 Billion in school bond and California tax measures with a 95% success rate;**
- A Consultant that worked closely with CFS and the District to **raise \$7 Million for the District through Measure B;**
- A team representing California's diversity offering **nationally recognized, award-winning** outreach, with experts who have significant knowledge and expertise in the region; and

- Experts offering **institutional knowledge of your District** and continued dedication and teamwork to the District's vision.

The Low Edwards Group (LEG), a California corporation, is a nationally recognized, award-winning California leader in designing and implementing effective bond preparation programs for school districts, community college districts, and other public agencies. LEG prides itself on providing individualized, quality service to each of our clients. Celebrating our 26th year as a company, LEG offers extensive experience representing public agencies, college districts and school districts on their strategic communications and outreach needs.

LEG has an extensive track record of designing innovative strategic outreach and bond preparation programs and winning elections for school districts across the State of California, including Measure U, a successful project conducted with FM3 Research. More than two-thirds of LEG's practice supports school districts and public agencies seeking successful bond, parcel tax or other revenue measures.

LEG experts are outstanding professionals from disciplines such as communications, direct mail, media relations, community relations, government affairs, coalition building, and education campaigns. LEG's outstanding education communications products have been recognized numerous times in prestigious national awards such as the Pollie and Golden Paragon competitions. LEG's senior leadership have been past presenters at industry conferences such as the Coalition for Adequate School Housing (CASH) and California Latino School Boards Association, among others.

Selected Low Edwards Group Experience and Track Record

Alhambra Unified School District	\$259 Million in Bonds (two)
Arcadia Unified School District	\$218 Million Bond
Barstow Unified School District	\$39 Million Bond
Baumont Unified School District	\$125 Million Bond
Butte College	\$190 Million Bond
Centinela Valley Union High School District JPA	2 cents/sq.ft. Parcel Tax
Central School District	\$35 Million Bond
Central Union High School District	\$30 Million Bond
Ceres Unified School District	\$60 Million Bond
Chino Valley Unified School District	\$750 Million Bond
Coast Community College District	\$698 Million Bond
Compton Community College District	\$100 Million Bond
Contra Costa County Community College District	\$450 Million Bond
Chaffey Joint Union High School District	\$848 Million Bond
Colton Joint Unified School District	\$225 Million Bond
Cuesta College	\$275 Million Bond
El Camino Community College District	\$350 Million Bond
El Monte Union High School District	\$190 Million Bond

Emery Unified School District	\$95 Million Bond/15 cents/sq.ft. Parcel Tax
Etiwanda School District	\$137 Million Bond
Eureka City Schools District	\$49.7 Million Bond
Foothill – De Anza Community College District	\$898 Million Bond
Fremont Unified School District	\$650 Million Bond
Gavilan Community College District	\$108 Million bond
Hartnell Community College District	\$131 Million bond
Helendale School District	\$20 Million Bond
Lodi Unified School District	\$281 Million Bond
Long Beach City College	\$850 Million Bond
Long Beach Unified School District	\$2.7 Billion in Bonds (two)
Los Angeles Unified School District	\$14+ Billion in Bonds
Los Banos Unified School District	\$44 Million Bond
Los Nietos School District	\$28 Million in Bonds (two)
Lynwood Unified School District	\$93 Million Bond
Manteca Unified School District	\$159 Million Bond
Merced City School District	\$60 Million Bond
Mt. SAC Community College District	\$1.1 Billion in Bonds (two)
Mt. San Jacinto Community College District	\$295 Million Bond
North Orange County Community College District	\$574 Million Bond
Norwalk-La Mirada Unified School District	\$540 Million in Bonds (two)
Oakland Unified School District	three Parcel Taxes
Ohlone Community College District	\$499 Million in Bonds (two)/current client
Ontario Montclair School District	\$150 Million Bond
Pajaro Valley Unified School District	\$58.25 Million bond
Paramount Unified School District	\$206 Million in Bonds (two)
Paso Robles Joint Unified School District	\$95 Million Bond
Peralta Community College District	\$800 Million Bond/\$8 Million Parcel Tax
Rialto Unified School District	\$340 Million Bond
Ross Valley Unified School District	\$41 Million Bond
Salinas Union High School District	\$52 Million bond
San Bernardino City School District	\$250 Million Bond
San Leandro Unified School District	\$39 Parcel Tax
San Mateo – Foster City School District	\$148 Million Bond
Santa Monica – Malibu Unified School District	\$268 Million Bond
Solano Community College District	\$348 Million Bond
Sonoma Valley Unified School District	\$40 Million Bond
Southwestern Community College District	\$389 Million Bond
Spreckels Union School District	\$7 Million Bond
Tahoe Truckee Unified School District	\$5.6 Million/year Parcel Taxes (2)
Temple City Unified School District	\$128.8 Million Bond
Victor Elementary School District	\$150 Million Bond
Victor Valley Community College District	\$297.5 Million Bond

Victor Valley Union High School District	\$500 Million Bond
West Valley-Mission Community College District	\$1 Billion in Bonds (two)
Westminster School District	\$130 Million Bond

Greater Regional Experience

In your greater region, LEG has also represented:

- Santa Cruz County YES on R, SUCCESSFUL 2/3s requirement library tax
- City of Seaside's Measure R, SUCCESSFUL tax raising more than \$3 Million annually
- City of Seaside's Measure E, SUCCESSFUL defeat of attempted citizen tax repeal
- City of Santa Cruz's No on P, SUCCESSFUL defeat of attempted citizen tax repeal
- Monterey County Supervisor Wendy Root Askew
- City of Pacific Grove
- City of Salinas
- The Nature Conservancy

Measure B and Current Demographics

Working with you and CFS, LEG implemented the following strategies in your District in 2011 and 2012, beginning with a professional engagement with the District itself, to provide Lead Election Consultant services in assessing opportunity and preparing for placement of the measure on the ballot.

- ✓ Winning Measure B with 62.49% of the vote, a decisive victory, and a win number consistent with what the polling we all designed, showed
- ✓ Adding significant value and oversight to the design of an on-point survey research study
- ✓ Creating a comprehensive District Communications, Stakeholder & Influencer Engagement Program externally and internally, including:
 - Interactive community engagement tools for "two-way dialogue" with your public
 - Special updates and communications with both District families and External Influencers/Opinion Leaders
 - Parent voter participation drive including election reminders and Superintendent robos
- ✓ Strategic input into the Bond Resolution, Bond Priority List, Ballot Question, and other voter materials to ensure they were easily understandable to District stakeholders and diverse voter audiences
- ✓ Working closely with Board members and others who were independently/voluntarily leading the effort following placement of the bond on the ballot
- ✓ Creating cost-effective, user-friendly messaging from start to finish
- ✓ Overseeing a voter identification program in the campaign that identified 800 supporters by named voter and executing on a "Get-out-the-Vote" strategy

Current voter registration is at 4813 voters, an increase of approximately 700 voters over the past ten years. Major demographic splits are below:

- Likely November 2024 universe: 4,000
- Voters age 65+ are only 28% -- your District continues to enjoy age-diversity
- This is still considered a “swing” political district. As in our previous collaboration and particularly since the current political environment is far more polarized than 11 years ago, we would need to be deliberate and mindful of crafting a measure that is appealing to all constituencies:
 - Democrats are 36.7% of those registered
 - Republicans are 37.8% of those registered
 - The remaining balance is No Party Preference (NPP)
 - Unlike other districts in your region where they constitute a much higher share of the vote, Latino registration is less than 20% of those registered, and their vote share drops in an actual election context

KEY CONSIDERATIONS

New Dynamics Since 2012

The below Key Considerations are instructive for your planning moving forward, which are all new since we previously worked with the District to place Measure B on the ballot.

Cost of Living Issues: It is currently unclear how severe pocketbook issues and voter fears over the economy will be in 2024. If the cost of living continues to rise, affecting basic groceries and gas, the environment may shift downward. In past years of this type, LEG has worked with its to build broad coalitions that include employers, business influentials, or labor organizations due to the local economic stimulus and educational affordability these types of education bonds support.

Competition on the Ballot if proceeding in November: As it is a Presidential Year, additional statewide and regional items on the ballot should be anticipated. Any State or regional measures that also ask for money may affect your planning, something to watch for in the coming months. Currently a State climate change bond and a State education bond are expected on the November state ballot.

And of course, the Business Roundtable-sponsored Taxpayer Protection Act is currently on the 2024 docket. As the District is aware, it has qualified. This highly polarizing, anti-tax statewide proposition on the ballot at the exact same time as your potential bond could very well affect your viability due to the aggressive anti-tax messaging anticipated by its proponents, something to plan for.

Informational Techniques: With all mail ballot voting implemented since COVID, more people are getting their information online. To be competitive, your District's 2024 toolkit needs to include approaches that go far beyond just developing copy for the District's website or simply boosting a Facebook post.

This being said, traditional online and USPS outreach we utilized in 2012 are still essential components of a multi-disciplinary outreach program, particularly since these are avenues that older voters are more likely to visit. Of course, your Communications Toolkit will need to include all traditional social media platforms.

LEG is advising its clients to augment or expand their paid digital media reach and communications in light of today's multi-faceted communications. Specifically, LEG's clients are overlaying voter audiences onto the platforms and also using static banners and short videos- approaches which can be discussed further when we launch efforts.

Post-Placement Considerations

Advocacy Campaign Funding Considerations: Now that California has implemented an all-mail ballot format, the sheer number of people voting by mail means that your election could very well be decided the month prior to and well before "traditional" Election Day. For this reason, LEG calls these "October" (not November) elections.

In this environment, LEG's campaign committees now prepare for four bell-shaped curve weekends of voting in October, as voters will be receiving their ballots in the month preceding the election and voting throughout those weeks. This means once the efforts shift to an advocacy committee independent of the District's efforts, the entirety of the campaign budget should be secured by October 1st.

Changes in legislation: AB1416, known as the Ballot DISCLOSE Act, became effective this year. It requires the names of individuals, businesses or organizations supporting and opposing a **state** ballot measure to be added in the County ballot handbook as well as the ballot label, and a county could then also choose to include this type of information on the ballot for local ballot measures as well.

The legislation states supporters/opponents are to be added to the "ballot label," and each support/oppose section gets 125 characters to use. For those County ROV's choosing to remain opted in, a listing of a given measure's supporters and opponents will be printed immediately following the 75-word ballot question.

Counties will not be reimbursed by the State for the extra costs of including this information, which will lengthen the actual ballot, impacting printing and postage costs. Checking in with your County Registrar of Voters on whether they will be opted in, to this state requirement or not, will be important as part of your planning process.

REFRESHER ON LEW EDWARDS GROUP SERVICES

Getting Started

As the District recalls, working with CFS LEG functions as a “Lead Consultant” to provide the following professional consulting services related to your District’s Assessment and Planning efforts.

To ensure that key benchmarks are reached during the District’s pre-election planning period, LEG will assist in facilitating and coordinating planning sessions with CFS, FM3, District staff, and other professionals assigned to the project. Prior to that Kick-Off, LEG will:

- ✓ Debrief with District on all pertinent current background and planning
- ✓ Analyze media clips, social media posts, and other public information pertaining to the District
- ✓ Evaluate potential opportunities and risks
- ✓ Review the current voter file more closely
- ✓ Obtain other financial anecdotal information
- ✓ Review student needs and understand what your academic and facility funding needs are

As in 2011, the District would need to update its opinion research polling. Consistent with our past work in your District, LEG would work with CFS and FM3 commencing with the launch of planning. In 2011, the following were the top scoring items in your District:

- ✓ Improving the quality of education in local schools
- ✓ Making sure that both the elementary and middle schools receive funding from any measure
- ✓ Making Spreckels USD schools eligible for state matching grants
- ✓ Upgrading safety/fire alarms and 9-1-1 security systems
- ✓ Increasing student access to, and upgrading classroom/instructional technology
- ✓ Equipping teachers with technology to teach more effectively
- ✓ Repairing aging roof and ventilation systems in schools
- ✓ Repairing outdated, aging classrooms

While constituents viewed the Spreckels Union School District credibly -- giving your District favorability ratings in the 80 percentiles—many of our Districts are experiencing erosion due to today’s economic and polarized environment.

Overall Summary of Lew Edwards Group Services

The following is the overview of services consistent with what LEG previously provided the District in 2011-2012:

Update Opinion Research Polling, Determine Bond Feasibility

- ❑ Add significant value to survey design when considering 2023/2024 dynamics.
- ❑ Conduct survey interviews. (FM3 Research)
- ❑ Independently assess bond viability
- ❑ Develop Strategic Recommendations and lead briefings with the Board
- ❑ Develop Project Planning Timeline with chosen election date in mind

Internal and External Outreach Efforts

- ❑ Review current database of external Key Influentials (District)
- ❑ Conceive and write updates on school needs for external Influentials
- ❑ Recommend District Stakeholder engagement approaches
- ❑ Recommend External Community Opinion Leaders engagement approaches
- ❑ Develop Parent Voter Participation Project
- ❑ Develop and implement bilingual outreach for District families as appropriate
- ❑ Create outreach plan to community leaders/ influentials

Develop/Refine Informational Materials and Community Outreach Activities

- ❑ Evaluate any existing District community outreach materials and activities
- ❑ Design and create informational (nonpartisan) program materials:
 - District Accountability Report
 - General priorities/needs GO Bond fact sheet
 - School-site specific GO Bond fact sheets, as appropriate
 - Commonly Asked Qs/As
 - Power Point Presentation for Informational (nonpartisan) Speakers' Bureau program
 - Update District Website Links about School Priorities, Needs, GO Bond information
 - Update and place information on School-specific sites, as needed
 - Determine appropriate bilingual messaging and materials, as needed

Districtwide Communications and External Community Publications

- ❑ Design District Informational Mailers for dissemination to the community-at-large (current protocols since COVID are for LEG's districts to use their own vendors, to respect/support existing relationships)
- ❑ Create Earned Media Strategy for balanced press coverage (due to the closure of many area media, this is not as significant a strategy in 23/24)
- ❑ Develop information for dissemination on Social Networking/E-vehicles (such as Twitter, YouTube, Vimeo, Facebook, TikTok and more)
- ❑ Copy write District Stakeholder updates (internal to staff, parents)

District Support

- ❑ Design Speakers' Bureau Toolkit/Training Packet for external Informational presentations
- ❑ Conduct training for District Superintendent, Cabinet, and Staff for external Informational presentations
- ❑ Work with District Counsel to provide Helpful Hints on District "Do's and Don'ts"

- Review District's Voter Handbook Submittals and work with Bond Counsel and District to finalize Ballot Measure language

LEG will work closely with the District's Legal Counsel to secure approvals on all text and copy on District communications materials as being informational and nonadvocacy in nature.

PROPOSED FEE

As you may recall, consistent with our protocols in 2011-2012, without exception LEG does not invoice or bill on an hourly or time and materials basis—it is a flat monthly retainer. While our current 2023-2024 rate is \$6,500 a month, due to our historic relationship with Spreckels Union School District and your limited budget, we are willing to discount our services to \$5,000/month—a rate not available to other districts and a reduction of 23%.


LEG is also willing, as we did previously to segregate our services into a Task 1/Task 2 sequencing where Task 1 is only for the Assessment Phase, with FM3 Research functioning as our sub on the first Task. Let us know if you would prefer that protocol again this year.

Finally, our professional fees do not include the cost of printing or digital communications. I note earlier in this proposal that since COVID, LEG has encouraged our districts to maintain or utilize existing local vendors to provide print/mail services to support and honor those relationships during these tough times. However, we are flexible to provide these services as part of our contract if needed—just let us know.

In closing, I would like to emphasize our excitement and enthusiasm for another transformative, successful partnership. In case it is helpful to those who haven't worked with us before, I've included samples of our past communications products in the Appendix on the following pages. Thank you!

[APPENDIX ON FOLLOWING PAGES]

Districtside Information



Community Update on Our Local Schools


Dear Neighbor:

After well over a year of planning and soliciting input from parents, teachers, staff, and the community, the Spreckels School Board voted to place Measure B, the Student Achievement and School Safety Measure, on the November ballot.

Investing in our classrooms and schools will allow the District to retain quality teachers and reduce the impact of State budget cuts. In particular, Measure B will:

- ▶ Increase student and teacher access to classroom technology
- ▶ Improve student safety by upgrading safety/fire alarm and 9-1-1 security systems
- ▶ Repair deteriorating roofs and outdated ventilation systems
- ▶ Make our schools eligible for additional funds through state matching grants

Every dime raised by Measure B stays in our community. Measure B would cost local homeowners \$26/year per \$100,000 of assessed - not market - property value. This November, don't forget to Vote on Measure B.

Sincerely,

Eric Tarallo
Superintendent, Spreckels Union School District



Spreckels Union School District
P.O. Box 7362
Spreckels, CA 93962



Facts on Measure B



Measure B increases student access to classroom and instruction technology.

Measure B improves student safety by upgrading safety/fire alarms, 9-1-1 systems, and replacing deteriorating roofs.



Measure B requires strong fiscal accountability and is subject to annual audits, citizen's oversight, and public review of expenditures. No money can be used on administrators' salaries or pensions.



Community Update About Measure B

What does Measure B do?

If adopted by the community, Measure B will:

- ◆ Increase student and teacher access to classroom technology
- ◆ Improve student safety by upgrading safety/fire alarms and 9-1-1 security systems
- ◆ Repair deteriorating roofs and outdated ventilation systems
- ◆ Make our schools eligible for additional funds through state matching grants



How does Measure B improve the quality of education and enhance student achievement?

Investing in our classrooms and school sites allows us to retain quality teachers and reduces the impact of state budget cuts on our schools. Equipping our students and teachers with the technology they need to teach and learn in today's competitive environment enhances student achievement.

How much does Measure B cost?

Every dime raised by Measure B stays in our community. Measure B would cost local homeowners \$26/year per \$100,000 of assessed - not market - property value.



How does Measure B impact the entire community?

Local schools play an important role in determining property values. Funding school repairs and upgrades may help strengthen individual home property values.

What are the fiscal safeguards?

Measure B requires strong fiscal accountability and is subject to annual audits, citizens' oversight, and public review of expenditures. No money can be used on administrators' salaries or pensions.



Spreckels Union School District
P.O. Box 7362
Spreckels, CA 93962

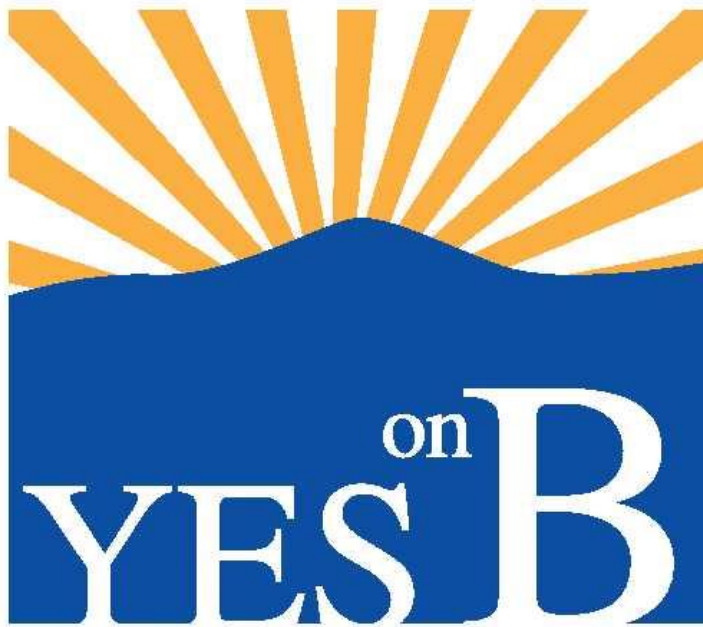


Voting Information



- ◆ Ballots to Permanent Absentee Voters were mailed the week of October 8. If you do not receive your ballot by October 17, please call the Monterey County Elections Department at (831) 796-1499.
- ◆ Polls are open on Tuesday, November 6 from 7am-8pm.
- ◆ There are 11 California State Propositions on your ballot. Visit www.voterguide.sos.ca.gov for information about these measures.
- ◆ Measure B is your local school bond measure. Visit www.spreckelsunionsd.org for more information on Measure B.

Improvements For Education



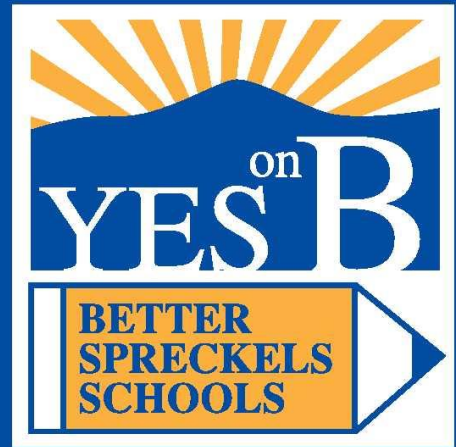
Yes on B is fiscally sound

- Independent Annual Financial Audit
- Citizen Oversight Committee
- Payments are tax-deductible
- No money for administrators' salaries

Yes on B offers Spreckels Elementary and Buena Vista Middle Schools:

- State-of-the-art Classroom Technology
- Safety Improvements
- Facility Repairs and Upgrades

Paid for by Yes on B Better Spreckels Schools FPPC# 1351929



"BETTER SPRECKELS SCHOOLS"

✓ YES ON B IS FISCALLY RESPONSIBLE

- ✓ INDEPENDENT ANNUAL FINANCIAL AUDIT
- ✓ CITIZEN OVERSIGHT COMMITTEE
- ✓ PAYMENTS ARE TAX-DEDUCTIBLE
- ✓ NO MONEY FOR ADMINISTRATORS' SALARIES/PENSIONS
- ✓ BY LAW, EVERY PENNY IMPROVES OUR SCHOOLS!

✓ YES ON B UPDATES SPRECKELS ELEMENTARY AND BUENA VISTA MIDDLE SCHOOLS:

- ✓ ESSENTIAL CLASSROOM TECHNOLOGY
- ✓ SAFETY IMPROVEMENTS
- ✓ SCHOOL SITE/CLASSROOM REPAIRS AND UPGRADES

WHY DO HOMEOWNERS AND BUSINESS AND PUBLIC SAFETY LEADERS SUPPORT MEASURE B?



"As a realtor, I know that Measure B is important to homeowners. Great schools are critical to maintaining and increasing property values and they directly correlate to resale values."

KIM HOUCHIN
Park Place Realty, Realtor



"By providing improved technology in our classrooms, our teachers will have new teaching tools and it will help prepare our kids for the 21st century workforce."

DOUG RANNO
Colorful Harvest, COO,
Managing Partner



"The safety of the children in our district is a top priority. Measure B will bring in necessary funding to enhance safety features at both of our school sites."

RICH FOSTER
Fire Chief

RESOLUTION OF THE BOARD OF TRUSTEES AUTHORIZATION OF BUDGET APPROPRIATION TRANSFER RESOLUTION No. 23-24/13

Whereas, Education Code Sections 42601 and 42602 authorize the transfer of funds between and among expenditure accounts and fund balance accounts to permit the payment of obligations during the school year;

Whereas, the Governing Board recognizes the need to recognize Revenue and Expenditures within the adopted budget:

Be it further resolved that the Board of Trustees authorizes the following appropriation transfer be made within the adopted budget;

Be it further resolved that the Board of Trustees authorizes the appropriation of funds for the purpose stated above:

Per attached statement

Be it further resolved that the Superintendent provide copies of this resolution, along with the appropriate documents, to interested citizens of this District.

Passed and adopted by the Governing Board of Spreckels Union School District on the 13th day of March 2024 by the following roll call vote:

_____ Frank Devine	_____ Chris Hasegawa
_____ Steve McDougall	_____ Stephanie McMurtrie Adams
_____ Peter Odello	

I hereby certify that the foregoing resolution was passed and adopted by the Board of Trustees of the Spreckels Union School District and has been entered into the minutes of said Board of Trustees.

ADOPTED: _____
Date Peter Odello, Clerk of the Board

Spreckels Union School District (SUSD)

LCAP Stakeholders' Survey
Results

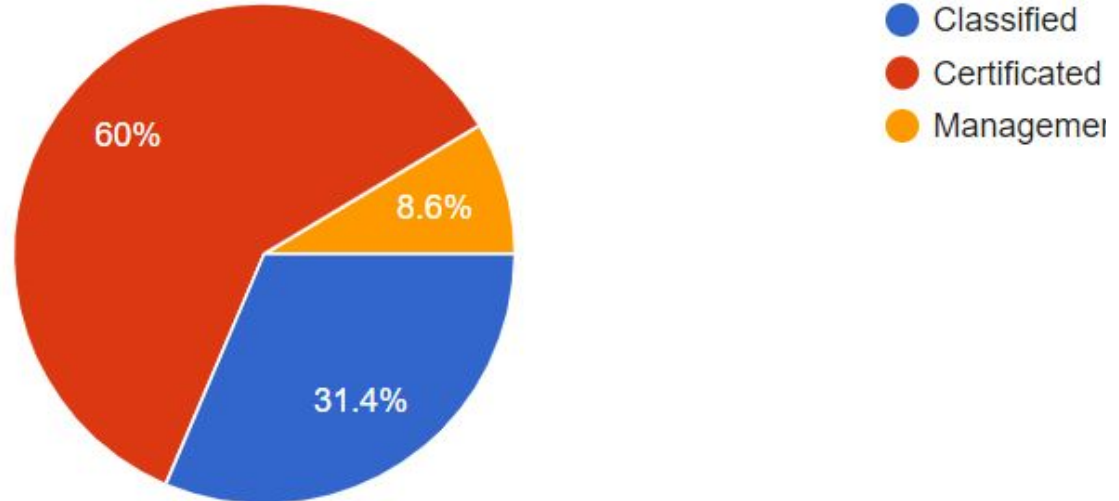
Presented to SUSD Board of
Trustees on March 13, 2024



SUSD Staff: 35 Responses

My employment group is

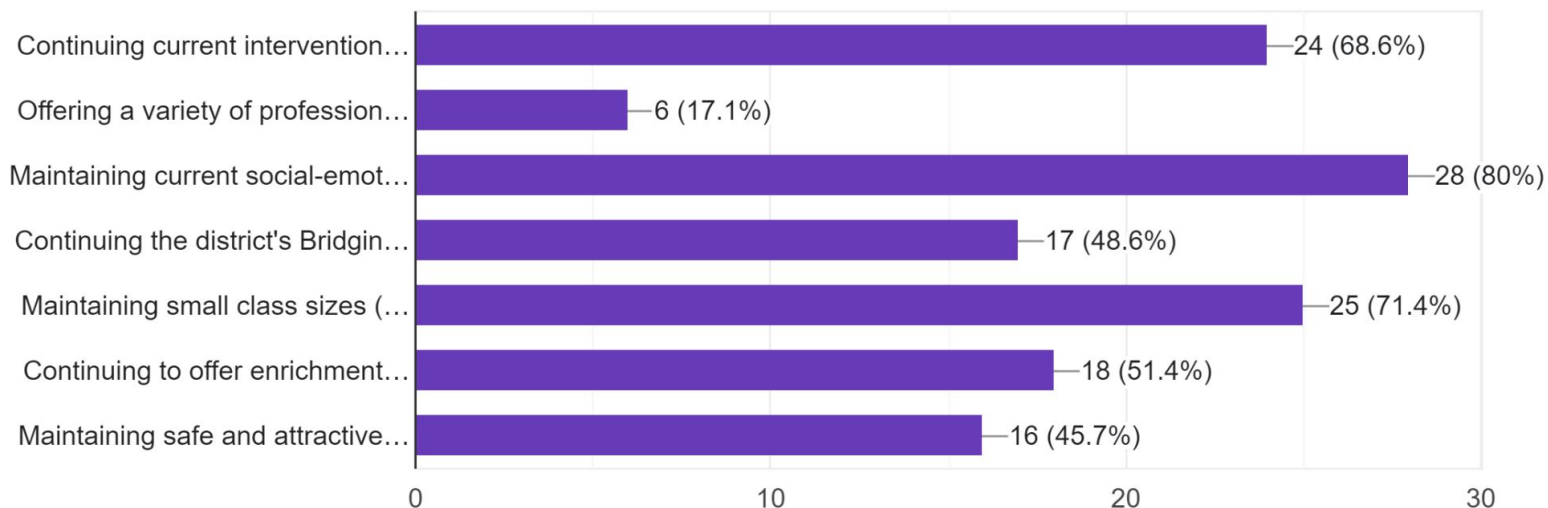
35 responses



SUSD Staff: Top Priorities (Counselors, Class Sizes, Intervention)

Please choose your top four district priorities that are currently offered in the district's LCAP.

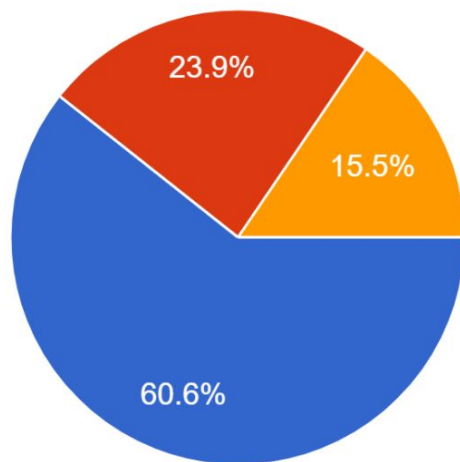
35 responses



SUSD Families: 155 Responses

My child attends

155 responses

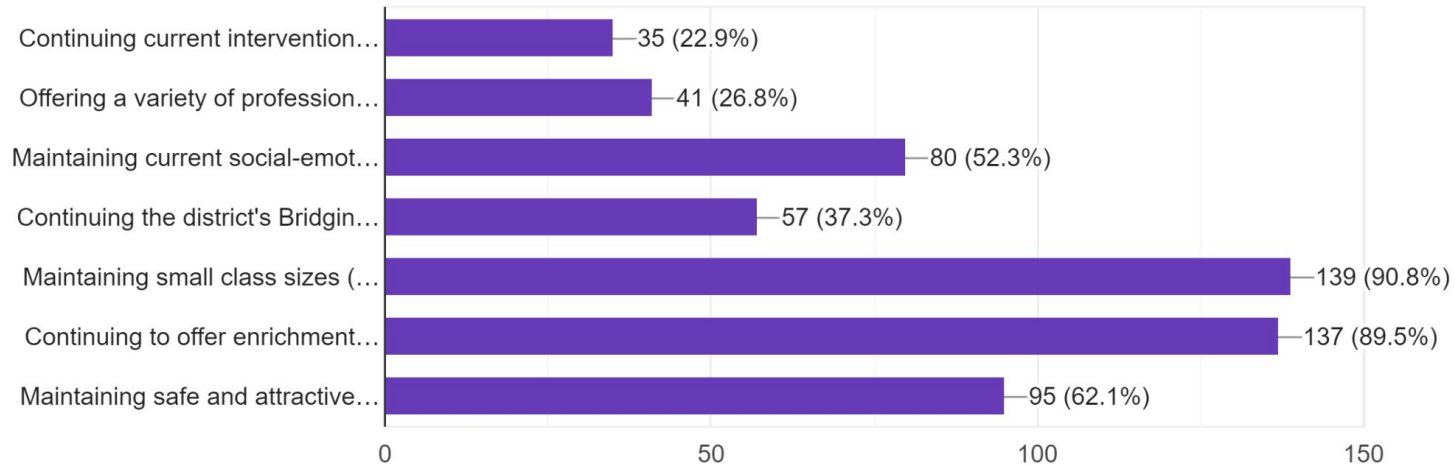


- Spreckels Elementary School
- Buena Vista Middle School
- I have children at both school sites.

SUSD Families: Top Priorities (Class Sizes, Enrichment, Facilities, Counselors)

Please select your top four priorities and/or programs that the district is currently offering.

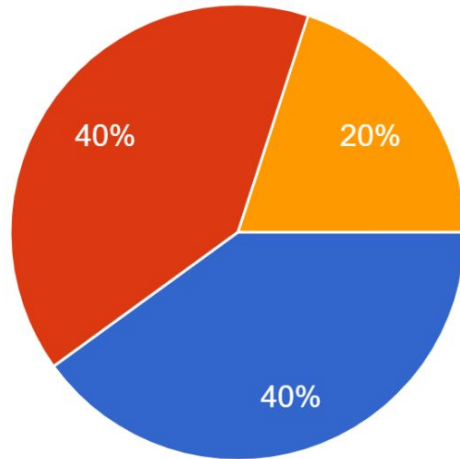
153 responses



SUSD Families (ELL's): 11 Responses

Mi hijo asiste

10 responses

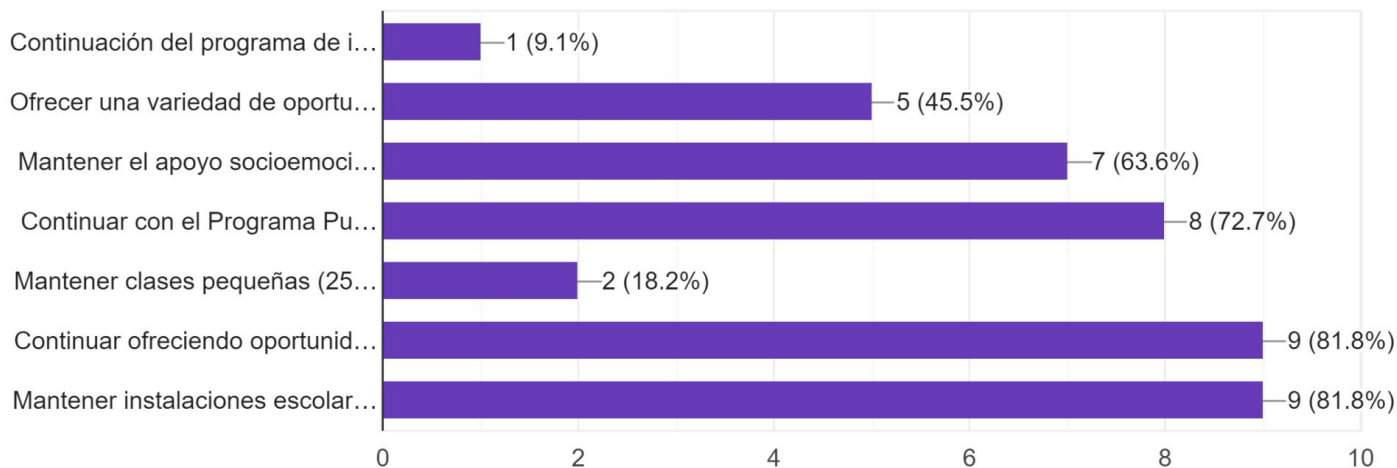


- Spreckels Elementary School
- Buena Vista Middle School
- Tengo hijos en ambas escuelas.

SUSD ELL Families: Top Priorities (Enrichment, Facilities, Bridging, Counselors)

Seleccione sus cuatro prioridades y/o programas principales que el distrito ofrece actualmente.

11 responses



Themes from Open-Ended Questions

1. Clear demand for the music program
2. After-school opportunities (academic and enrichment)
3. Teacher mentoring and retention
4. Smaller class sizes

Spreckels Elementary School

MASTER BELL SCHEDULE 2024-25

REGULAR DAY

	Kindergarten/TK		1st Grade		2nd/3rd Grades		4th / 5th Grades	
WARNING BELL/ROOMS OPEN	8:20 AM		8:20 AM		8:20 AM		8:20 AM	
CORE	8:27 AM	9:50 AM	8:27 AM	9:50 AM	8:27 AM	10:10 AM	8:27 AM	10:30 AM
RECESS	9:50 AM	10:05 AM	9:50 AM	10:05 AM	10:10 AM	10:25 AM	10:30 AM	10:40 AM
CORE	10:05 AM	11:10 AM	10:05 AM	11:10 AM	10:25 AM	11:50 AM	10:40 AM	12:30 PM
LUNCH	11:10 AM	11:50 AM	11:10 AM	11:50 AM	11:50 AM	12:30 PM	12:30 PM	1:10 PM
CORE	11:50 AM	1:10 PM	11:50 AM	1:10 PM	12:30 PM	1:30 PM	1:10 PM	2:40 PM
RECESS	1:10 PM	1:25 PM	1:10 PM	1:25 PM	1:30 PM	1:45 PM		
CORE	1:25 PM	2:35 PM	1:25 PM	2:40 PM	1:45 PM	2:40 PM		
DISMISSAL	2:35 PM		2:40 PM		2:40 PM			
TOTAL INSTRUCTIONAL TIME		4:58		5:03		5:03		5:23
TOTAL INSTRUCTIONAL MINUTES		298		303		303		323

EARLY RELEASE DAY

	Kindergarten/TK		1st Grade		2nd/3rd Grades		4th / 5th Grades	
WARNING BELL/ROOMS OPEN	8:20 AM		8:20 AM		8:20 AM		8:20 AM	
CORE	8:27 AM	9:50 AM	8:27 AM	9:50 AM	8:27 AM	10:10 AM	8:27 AM	10:45 AM
RECESS	9:50 AM	10:05 AM	9:50 AM	10:05 AM	10:10 AM	10:25 AM		
CORE	10:05 AM	11:15 AM	10:05 AM	11:15 AM	10:25 AM	11:45 AM		
LUNCH	11:15 AM	11:45 AM	11:15 AM	11:45 AM	11:45 AM	12:15 PM	10:45 AM	11:15 AM
CORE	11:45 AM	1:05 PM	11:45 AM	1:10 PM	12:15 PM	1:10 PM	11:15 AM	1:10 PM
DISMISSAL	1:05 PM		1:10 PM		1:10 PM		1:10 PM	
TOTAL INSTRUCTIONAL TIME		3:53		3:58		3:58		4:13
TOTAL INSTRUCTIONAL MINUTES		233		238		238		253

Spreckels Elementary School

MASTER BELL SCHEDULE 2024-25

CONFERENCE DAY									
	Kindergarten/TK		1st Grade		2nd/3rd Grades		4th / 5th Grades		
WARNING BELL/ROOMS OPEN	8:20 AM		8:20 AM		8:20 AM		8:20 AM		
CORE	8:27 AM	9:55 AM	8:27 AM	9:55 AM	8:27 AM	10:10 AM	8:27 AM	10:45 AM	
RECESS	9:55 AM	10:10 AM	9:55 AM	10:10 AM	10:10 AM	10:25 AM			
CORE	10:10 AM	11:15 AM	10:10 AM	11:15 AM	10:25 AM	11:45 AM			
LUNCH	11:15 AM	11:45 AM	11:15 AM	11:45 AM	11:45 AM	12:15 PM	10:45 AM	11:15 AM	
CORE	11:45 AM	12:20 PM	11:45 AM	12:25 PM	12:15 PM	12:25 PM	11:15 AM	12:25 PM	
DISMISSAL	12:20 PM		12:25 PM		12:25 PM		12:25 PM		
TOTAL INSTRUCTIONAL TIME		3:08		3:13		3:13		3:28	
TOTAL INSTRUCTIONAL MINUTES		188		193		193		208	

RAINY DAY									
	Kindergarten/TK		1st Grade		2nd/3rd Grades		4th / 5th Grades		
WARNING BELL/ROOMS OPEN	8:20 AM		8:20 AM		8:20 AM		8:20 AM		
CORE	8:27 AM	9:50 AM	8:27 AM	9:50 AM	8:27 AM	10:10 AM	8:27 AM	10:30 AM	
RECESS	9:50 AM	10:05 AM	9:50 AM	10:05 AM	10:10 AM	10:25 AM	10:30 AM	10:40 AM	
CORE	10:05 AM	11:15 AM	10:05 AM	11:15 AM	10:25 AM	11:50 AM	10:40 AM	12:25 PM	
LUNCH	11:15 AM	11:45 AM	11:15 AM	11:45 AM	11:50 AM	12:20 PM	12:30 PM	1:00 PM	
CORE	11:45 AM	1:10 PM	11:45 AM	1:10 PM	12:20 PM	1:30 PM	1:00 PM	2:40 PM	
RECESS	1:10 PM	1:25 PM	1:10 AM	1:25 PM	1:30 PM	1:45 PM			
CORE	1:25 PM	2:35 PM	1:25 PM	2:40 PM	1:45 PM	2:40 PM			
DISMISSAL	2:35 PM		2:40 PM		2:40 PM		2:40 PM		
TOTAL INSTRUCTIONAL TIME		5:08		5:13		5:13		5:28	
TOTAL INSTRUCTIONAL MINUTES		308		313		313		328	

Board approved TBD

Buena Vista Middle School

MASTER BELL SCHEDULE 2024-25

REGULAR/ACTIVITY DAY			EARLY RELEASE DAY			CONFERENCE DAY		
M/T/TH/F			Wednesday			Varies		
WARNING BELL/ROOMS OPEN	8:15 AM		WARNING BELL/ROOMS OPEN	8:15 AM		WARNING BELL/ROOMS OPEN	8:15 AM	
HOMEROOM	8:20 AM	8:25 AM	HOMEROOM	8:20 AM	8:26 AM	HOMEROOM	8:20 AM	8:25 AM
PERIOD A	8:29 AM	9:17 AM	PERIOD A	8:30 AM	9:09 AM	PERIOD A	8:28 AM	9:00 AM
PERIOD B	9:21 AM	10:09 AM	PERIOD B	9:13 AM	9:52 AM	PERIOD B	9:03 AM	9:34 AM
BREAK	10:09 AM	10:22 AM	BREAK	N/A	N/A	BREAK	N/A	N/A
PERIOD C	10:26 AM	11:14 AM	PERIOD C	9:56 AM	10:35 AM	PERIOD C	9:37 AM	10:08 AM
PERIOD D	11:18 AM	12:06 PM	LUNCH	10:35 AM	11:15 AM	LUNCH	10:08 AM	10:48 AM
LUNCH	12:06 PM	12:46 PM	PERIOD D	11:19 AM	11:58 AM	PERIOD D	10:51 AM	11:22 AM
PERIOD E	12:50 PM	1:38 PM	PERIOD E	12:02 PM	12:41 PM	PERIOD E	11:25 AM	11:56 AM
PERIOD F	1:42 PM	2:30 PM	PERIOD F	12:45 PM	1:24 PM	PERIOD F	11:59 AM	12:30 PM
ACTIVITY	2:34 PM	2:59 PM	ACTIVITY	N/A	N/A	ACTIVITY	N/A	N/A
DISMISSAL	2:59 PM		DISMISSAL	1:24 PM		DISMISSAL	12:30 PM	
TOTAL INSTRUCTIONAL TIME		5:18	TOTAL INSTRUCTIONAL TIME		4:00	TOTAL INSTRUCTIONAL TIME		3:12
TOTAL CLASSROOM MINUTES		318	TOTAL CLASSROOM MINUTES		240	TOTAL CLASSROOM MINUTES		192
TOTAL PASSING MINUTES		28	TOTAL PASSING MINUTES		24	TOTAL PASSING MINUTES		18
TOTAL INSTRUCTIONAL MINUTES		346	TOTAL INSTRUCTIONAL MINUTES		264	TOTAL INSTRUCTIONAL MINUTES		210

Board approved TBD

Spreckels Union School District

2024-25 School Calendar-Draft to Board 031324

School Starts: August 14, 2024 / School Ends: June 5, 2025

Spreckels Elementary School; 831-455-1831 / school day begins @ 8:27 AM
Buena Vista Middle School; 831-455-8936 / school day begins @ 8:20 AM

July 2024				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		
Jul 4 Independence Day Observed Jul 15-31 Paperwork Roundup (online)				
Instructional Days:				0

August 2024				
M	Tu	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30
Aug TBD Kinder Assessment Aug 12 Certificated Staff Development Day Aug 12/13 Classified Work Days Aug 13 Teacher Work Day Aug 14 First Day of School Aug 21 Back to School Night - BVMS Aug 28 Back to School Night - SES				
Instructional Days:				13

September 2024				
M	Tu	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				
Sep 2 Labor Day				
Instructional Days:				20

October 2023				
M	Tu	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	
Oct 14-18 Parent-Teacher Conferences @ BVMS				
Instructional Days:				23

November 2024				
M	Tu	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
Nov 1 Certificated Staff Development Day Nov 8 End of First Trimester (61 days) Nov 11 Veteran's Day Nov 18-22 Parent-Teacher Conferences @ SES Nov 25-29 Thanksgiving Holiday				
Instructional Days:				14

December 2024				
M	Tu	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			
Dec 23-Jan 3 Winter Recess				
Instructional Days:				15

January 2025				
M	Tu	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31
Jan 6 Return from Winter Recess Jan 20 Martin Luther King Day				
Instructional Days:				19

February 2025				
M	Tu	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
Feb 17-21 President's Day/February Break				
Instructional Days:				15

March 2025				
M	Tu	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				
Mar 4 End of Trimester 2 (60 days) Ma 24-31 Spring Break Mar 31 Certificated Staff Development				
Instructional Days:				15

April 2025				
M	Tu	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		
April 20 Easter Sunday April 21 Travel Day				
Instructional Days:				21

May 2025				
M	Tu	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30
May 21 Open House @ SES May 26 Memorial Day May 28 Open House @ BVMS				
Instructional Days:				21

June 2025				
M	Tu	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				
June 5 Last Day of Trimester 3 (59 days) Jun 5 Last Day of School/Promotion Jun 6 Certificated/Classified Work Day Jun 20 Juneteenth Holiday (observed)				
Instructional Days:				4

	Conference Day @ SES (4)*
	*Dismissal @ 12:25 PM
	Conference Day @ BVMS (4)*
	*Dismissal @ 12:30 PM
	Early Release Day District-wide(41)*
	*Dismissal @ 1:10 p.m. @SES / 1:24 p.m. @BVMS

ALL OTHER DAYS; DISMISSAL @ 2:40 PM @ SES / 2:59 PM @ BVMS
note: first and last day of school early release days

	School Recess
	Certificated Staff Development Days
	Work Days

	Flex Days
180	Total Instructional Days

Board approved xx/xx/2024

SPRECKELS UNION SCHOOL DISTRICT
2024-25 Annual Instructional Minutes

		Spreckels School										Buena Vista	
Regular Days	SS TEACHER DAY	BV TEACHER DAY	Kinder/Tk		Grade 1		Grade 2 - 3		Grades 4 - 5		Grades 6 - 8		
Start End	08:10 AM 03:25 PM	08:00 AM 03:15 PM	08:27 AM 02:35 PM		08:27 AM 02:40 PM		08:27 AM 02:40 PM		08:27 AM 02:40 PM		08:20 AM 02:59 PM		
Number of Hours	07:15	07:15	06:08		06:13		06:13		06:13		06:39		
Total Number of Minutes	435	435	368		373		373		373		399		
Less Recess			(30)		(30)		(30)		(10)		(13)		
Less Lunch	(40)	(40)	(40)		(40)		(40)		(40)		(40)		
Actual Daily Instructional Minutes	395	395	298		303		303		323		346		
Number of Regular Days			135		135		135		135		135		
Annual Minutes - Regular Days			40,230		40,905		40,905		43,605		46,710		
Minimum Days													
Start End	08:10 AM 03:15 PM	08:00 AM 03:15 PM	Early Release	Conference Day	Early Release	Conference Day	Early Release	Conference Day	Early Release	Conference Day	Early Release	Conference Day	
			08:27 AM	08:27 AM	08:27 AM	08:27 AM	08:27 AM	08:27 AM	08:27 AM	08:27 AM	08:27 AM	08:20 AM	08:20 AM
			01:05 PM	12:20 PM	01:10 PM	12:25 PM	01:10 PM	12:25 PM	01:10 PM	12:25 PM	01:10 PM	12:25 PM	01:24 PM
Number of Hours	07:05	07:15	04:38	03:53	04:43	03:58	04:43	03:58	04:43	03:58	05:04	04:10	
Total Number of Minutes	425	435	278	233	283	238	283	238	283	238	304	250	
Less Recess			(15)	(15)	(15)	(15)	(15)	(15)	0	0	0	0	
Less Lunch	(30)	(40)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(40)	(40)	
Actual Daily Instructional Minutes	395	395	233	188	238	193	238	193	253	208	264	210	
10 day Average													
Absolute Minimum/10 day ave.			60	60	60	60	170	170	170	170	180	180	
Number of Minimum Days			41	4	41	4	41	4	41	4	41	4	
Annual Minutes - Minimum Days			9,553	752	9,758	772	9,758	772	10,373	832	10,824	840	
Total Annual of Instructional Minutes				50,535		51,435		51,435		54,810		58,374	
Required Number of Minutes				36,000		50,400		50,400		54,000		54,000	
(Under) Over				14,535		1,035		1,035		810		4,374	

Superintendent's Signature

Date

Board approved TBD

Spreckels Union School District

October 2023 Update

Philosophy, Goals, Objectives, and Comprehensive Plans

Board Policy 0410 - Nondiscrimination in District Programs and Activities

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and Superintendent in enacting policies and procedures that govern the district, (2) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (3) requires the California Department of Education to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to reference **NEW U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS GUIDANCE** documents which provide that (1) a district may not separate students based on race, but may include group discussions or activities that focus on race as part of the curriculum, courses, or programs so long as access or participation is not permitted or limited based on race, (2) a school-sponsored program with emphasis on race, such as a student club, that is open to all students, typically would not violate Title VI solely because of its race-related theme, and (3) a district's responsibility not to discriminate against students applies to any of its programs or activities, whether directly or through contractual or other arrangements. Additionally, policy updated to expand the list of characteristics for which discrimination is prohibited in order to more closely align with law; and, to reflect **NEW LAW (SB 523, 2022)** which includes reproductive health decisionmaking as a characteristic for which employees, job applicants, unpaid interns and volunteers are protected against unlawful discrimination and harassment.

Community Relations

Board Policy 1312.2 - Complaints Concerning Instructional Materials

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (2) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (3) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (4) requires CDE to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant. Policy also updated to expand and amend the list of criteria to be considered when instructional or library materials are being challenged; and, to provide that, unless required by law, any challenged material that is reviewed by the district will not be subject to further reconsideration for 12 months.

Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials

Regulation updated to provide that for an instructional materials complaint for a nonprinted material the location of the objection be given; include that acknowledgement of receipt of an instructional materials complaint and notification of a review committee's decision be in writing; and, add that staff, in addition to the Superintendent or designee and teacher(s), be notified by the Principal as appropriate when an instructional materials complaint is received. Regulation also updated to delete material in the section "Formal Complaint" related to a request by a parent/guardian who has filed a complaint for the student to be excused from using the challenged material while the complaint is pending; and, move the section "Review Committee" to come before the section "Superintendent Determination" so that it follows chronologically. Additionally, regulation updated to amend the section "Review Committee" to provide that (1) the Superintendent or designee may appoint parents/guardians and students, in addition to administrators and staff from relevant instructional and administrative areas, to serve on the committee, (2) include that the Superintendent or designee may provide training to the review committee to ensure the committee is informed regarding its responsibilities, applicable laws, and Board policies and administrative regulations when reviewing instructional materials, and (3) delete the list of criteria to be considered when instructional materials are being challenged, as this list is provided in the accompanying Board policy.

Exhibit(1) 1312.2 - Complaints Concerning Instructional Materials

Exhibit updated to specify that the "Request for Reconsideration of Existing Instructional Materials" form is for use when challenging the content of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library. Exhibit also updated to accommodate for digital instructional materials; merge together portions of the form that are content related; and, change from a checklist to an open ended response the portion regarding the complainants preference for what should be done about a challenged instructional material.

Board Policy 1312.3 - Uniform Complaint Procedures

Policy updated to ensure compliance with the California Department of Education's (CDE) 2023-24 federal program monitoring instrument, and reflect **NEW LAW (AB 1078, 2023)** which (1) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum. Policy also updated to reflect that the California Department of Fair Employment and Housing is now called the California Civil Rights Department.

Administrative Regulation 1312.3 - Uniform Complaint Procedures

Regulation updated to reference **NEW LAW (AB 1078, 2023)** which (1) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (3) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum. Regulation also updated to ensure compliance with CDE's 2023-24 federal program monitoring instrument

Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures

Regulation updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (2) provides that complaints related to instructional materials alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly, and the SPI may directly intervene without waiting for an investigation, and, (3) requires CDE, upon a finding that a district has not provided sufficient textbooks or instructional materials, to take all remedial actions required by law, including purchasing textbooks and instructional materials and assessing a financial penalty against the district's local control funding formula. Regulation also updated to reflect **NEW LAW (SB 114, 2023)** which requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class, (formerly with more than 20 percent English learners in the class), and **NEW LAW (SB 760, 2023)** which authorizes districts to temporarily close a restroom for a documented student safety concern, an immediate threat to student safety, or to repair the facility.

Exhibit(1) 1312.4 - Williams Uniform Complaint Procedures

Exhibit updated to reference **NEW LAW (SB 760, 2023)** which authorizes districts to temporarily close a restroom for a documented student safety concern, an immediate threat to student safety, or to repair the facility, and **NEW LAW (SB 114, 2023)** which requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class, (formerly with more than 20 percent English learners in the class).

Exhibit(2) 1312.4 - Williams Uniform Complaint Procedures

Exhibit updated to reflect **NEW LAW (SB 114, 2023)** which requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class, (formerly with more than 20 percent English learners in the class), and **NEW LAW (SB 760, 2023)** which authorizes districts to temporarily close a restroom for a documented student safety concern, an immediate threat to student safety, or to repair the facility. Exhibit also updated to reflect **NEW LAW (AB 1078, 2023)** which provides that complaints related to instructional materials alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction directly.

Students

Board Policy 5145.3 - Nondiscrimination/Harassment

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district, and (2) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library. Policy also updated to provide that all allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with the district's uniform complaint procedures. Additionally, policy updated to reflect **NEW U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS GUIDANCE** documents which (1) state that a district may not separate students based on race, but may include group discussions or activities that focus on race as part of the curriculum, courses, or programs so long as access or participation is not permitted or limited based on race, (2) provide that a school-sponsored program with emphasis on race, such as a student club, that is open to all students, typically would not violate Title VI solely because of its race-related theme, and (3) address discrimination in the use of discipline based on disability, race, and gender expression.

Instruction

Board Policy 6143 - Courses of Study

Policy updated to expand the list of characteristics for which the district may not, on the basis of the student's actual or perceived characteristic, provide any course separately or require or refuse participation by any student, to more closely align with law.

Administrative Regulation 6143 - Courses of Study

Regulation updated to reflect **NEW LAW (AB 1078, 2023)** which (1) includes people of all genders (formerly "men and women"), Latino Americans (formerly "Mexican Americans"), LGBTQ+ Americans (formerly "lesbian, gay, bisexual, and transgender Americans"), and members of other ethnic, cultural, religious, and socioeconomic status groups (formerly "ethnic and cultural") to the groups for which instruction in social studies is required to include a study of the role and contributions of. Regulation also updated to reflect the requirement for districts that offer a health education course to middle or high school students to include in such course mental health instruction.

Board Policy 6161.1 - Selection and Evaluation of Instructional Materials

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (2) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (3) requires the Governing Board to submit a copy of any resolution reflecting a finding of insufficient textbooks or other instructional materials to the County Superintendent of Schools no later than three business days after the hearing on such materials, (4) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, and (5) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to expand the list in the first philosophical statement regarding the Governing Board's desires for the district's instructional materials; clarify that instructional materials for mathematics and English language arts that are aligned to common core academic content standards are deemed to be aligned to state academic content standards adopted by the State Board of Education, move up the statement regarding the inclusion of the degree to which every student has sufficient access to standards-aligned instructional materials into the district's local control and accountability plan, and provide that the district shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year if the County Superintendent makes the district aware of a school that does not have sufficient instructional materials.

Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials

Regulation updated to add that instructional materials being piloted by the district assess the extent to which the materials accurately reflect and value society's diversity. Regulation also updated to reflect **NEW LAW (AB 1078, 2023)** which includes people of all genders (formerly "men and women"), Latino Americans (formerly "Mexican Americans"), LGBTQ+ Americans (formerly "lesbian, gay, bisexual, and transgender Americans"), and members of other ethnic, cultural, religious, and socioeconomic status groups (formerly "ethnic and cultural") to the groups for which instruction in social studies is required to include a study of the role and contributions of, and (2) requires the California Department of Education to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant. Additionally, regulation updated to include, for instructional materials being recommended for adoption by the Governing Board, that they include specified subject content requirements, support the district's local control and accountability plan, stimulate exploration of ideas and intellectual exchanges, and include options for materials in digital format.

Exhibit(1) 6161.1 - Selection and Evaluation of Instructional Materials

Exhibit updated to clarify that districts who have determined that sufficient materials were not provided to students at a district school(s) in a certain subject(s), should complete the section "Finding of Insufficient Textbooks or Instructional Materials in One or More Subjects" in addition to the section "Finding of Sufficient Textbooks or Instructional Materials." Exhibit also updated to separate out section regarding "Finding of Available Science Laboratory Equipment for Grades 9-12," and to clarify the definition of "sufficient textbooks or instructional materials" in regard to materials in digital format. Additionally, Exhibit updated to reflect **NEW LAW (AB 1078, 2023)** which requires the Governing Board to submit a copy of any resolution reflecting a finding of insufficient textbooks or other instructional materials to the County Superintendent of Schools no later than three business days after the hearing on such materials.

Board Policy 6161.11 - Supplementary Instructional Materials

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to delete the section "Supplementary Materials Aligned with Common Core Standards" as these interim materials are no longer necessary since the State Board of Education has adopted K-8 textbooks and instructional materials aligned to the Common Core Standards. Additionally, policy updated to include factual accuracy and whether the material contains pervasive vulgarity or profanity in the determination of compliance of supplemental materials with district criteria; and, add that the Superintendent or designee may provide training to administrators and teachers in the selection and evaluation of supplementary instructional materials, including the criteria to be utilized and applicable legal considerations.

Board Policy 6163.1 - Library Media Centers

Policy updated to expand the first philosophical paragraph regarding the Governing Board's recognition of how school libraries support the educational program and the Board's desire for books and other resources that are stocked in school libraries. Policy also updated to reflect **NEW LAW (AB 1078, 2023)** which clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Additionally, policy updated in regard to the criteria for evaluation of the condition and use of school libraries to add (1) that the quality of the collection at each library include types of materials (fiction, non-fiction, newspapers, magazines, encyclopedias, materials in other languages, and reference materials), alignment with curriculum, and provision of a broad spectrum of knowledge and viewpoints, and (2) that principals, teachers, and library personnel have knowledge of the process to follow when a library material(s) is challenged.

Spreckels Union School District December 2023 Update

Philosophy, Goals, Objectives, and Comprehensive Plans

Board Policy 0460 - Local Control and Accountability Plan

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Policy also updated to add headers for clarity, align the structure of the policy with the LCAP process, and clarify references to the annual update and budget overview for parents/guardians.

Administrative Regulation 0460 - Local Control and Accountability Plan

Regulation updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Regulation also updated to add "Timeline" section to provide greater specificity regarding required LCAP dates and recommended dates based on best practice, and reflect **NEW LAW (SB 609, 2023)** which requires districts to post the LCAP on the performance overview portion of the California School Dashboard.

Board Policy 0500 - Accountability

Policy updated to reflect that the U.S. Department of Education declined the California Department of Education's (CDE) waiver request that would have allowed for the continued use of modified methods for calculating the Academic and Graduation Rate Indicators, resulting in the California School Dashboard no longer including any modified methods applied to state indicators and all Dashboard Alternative School Status schools being treated the same as all other schools on the Dashboard. Policy also updated to reflect **NEW LAW (SB 114, 2023)** which (1) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

Board Policy 0520 - Intervention in Underperforming Schools

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) expands technical assistance based on a numerically significant student subgroup not making sufficient progress towards its local control and accountability plan (LCAP) to include identifying student subgroups that are low performing or experiencing significant disparities from other students or subgroups as identified on the California School Dashboard, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements which includes identifying areas of strengths and weaknesses in the identified goals, actions, and services addressed in the LCAP, and reviewing the district's data management policies and collection and submission processes to ensure the submission of accurate data according to the processes and timelines established by the California Department of Education, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

Community Relations

Administrative Regulation 1220 - Citizen Advisory Committees

Regulation updated to reflect **NEW LAW (SB 1057, 2022)** which exempts special education advisory committees from Brown Act requirements pertaining to open meetings, and instead requires these committees to comply with "mini" Brown Act requirements. Regulation also updated to more closely align with law and to clarify language.

Board Policy 1431 - Waivers

Policy updated to reference **NEW LAW (SB 114, 2023)** which prohibits a waiver request for transitional kindergarten and kindergarten requirements provided for in specified Education Code sections. Policy also updated to provide that advertisement of the notice for the public hearing which is required prior to the Governing Board submitting a waiver request to the State Board of Education includes publishing it on the district's website.

Business

Board Policy 3400 - Management of District Assets/Accounts

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and existing conflict of interest provisions by providing that Governing Board members and district employees involved in the making of contracts on behalf of the district comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest. Policy also updated to direct the Superintendent to submit reports of the district's financial status to the Board, in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, and develop additional internal controls to strengthen fraud prevention.

Administrative Regulation 3400 - Management of District Assets/Accounts

Regulation updated to reference Governmental Accounting Standards Board's (GASB) Statement #87 regarding lease accounting and GASB Statement #96 regarding subscription-based information technology agreements. Regulation also updated to clarify that the district should utilize the California Department of Education's standardized account code structure software to develop financial reports, and that the district's accounting system should comply with generally accepted accounting principles prescribed by GASB and meet other state and federal reporting guidelines. Additionally, regulation updated to expand the list of actions that constitute fraud, financial improprieties or irregularities; separate out district and county office of education investigations; clarify that the district cooperate with the County Superintendent of Schools, Fiscal Crisis and Management Assistance Team, law enforcement, or other governmental entities that conduct a fraud investigation; and, consult legal when discussing or disclosing the result of any fraud investigation.

Students

Board Policy 5116.2 - Involuntary Student Transfers

Policy updated to clarify that the policy only addresses involuntary transfers to other schools within the district, add that the determination of where to transfer a student who is the subject of involuntary transfer include a review of the programs to which the student may be involuntarily transferred, provide that the Superintendent or designee ensure that involuntary transfers are made in a nondiscriminatory manner, and reflect **NEW CALIFORNIA DEPARTMENT OF EDUCATION GUIDANCE** regarding legal requirements and recommended best practices governing voluntary and involuntary students transfers. Policy also updated to clarify requirements for an involuntary transfer of a student who has been convicted of a violent felony or a misdemeanor associated with possession of a firearm, an involuntary transfer to a continuation education program or class within the district, or an involuntary transfer to a community day school within the district. Additionally, policy updated to include information regarding notice and disclosure requirements.

Board Policy 5131.2 - Bullying

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and Superintendent in enacting policies and procedures that govern the district. Policy also updated to reference **NEW U.S. DEPARTMENT OF EDUCATION GUIDANCE** addressing discrimination, and reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying," which encourages district families to model respectful behavior, contribute to a safe and supportive learning environment, and monitor potential causes of bullying.

Administrative Regulation 5131.2 - Bullying

Regulation updated to expand the definition of "cyberbullying" to reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying." Regulation also updated to add additional measures to prevent bullying as provided in **NEW U.S. SURGEON GENERAL GUIDANCE** by developing a strategic plan for school connectedness and social skills with benchmark tracking, implementing socially based educational techniques, creating a supportive school environment that fosters belonging, and building social connection into health education courses. Additionally, regulation updated to include digital and media literacy skills in student instruction, as provided in **NEW U.S. SURGEON GENERAL GUIDANCE**, expand the responsibilities of staff as role models for students, and reflect **NEW LAW (AB 2879, 2022)** which requires a social media platform to establish a mechanism that allows any individual, regardless of whether that individual has a profile on the internet-based service, to report cyberbullying. Regulation additionally updated to reflect **NEW LAW (AB 1165, 2023)** which encourages the district to have a student who has been suspended, or for whom other means of correction have been implemented for an incident of racist bullying, harassment, or intimidation, and the victim, to engage in a restorative justice practice suitable to address the needs of both of the students, engage the perpetrator in a culturally sensitive program, and to regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues.

Administrative Regulation 5141.21 - Administering Medication and Monitoring Health Conditions

Regulation updated to reference **NEW LAW (AB 1722, 2023)** which authorizes districts to hire a licensed vocational nurse following Governing Board approval that a diligent search was conducted for a suitable credentialed nurse, include definitions that pertain to new legislation, and reflect **NEW LAW (AB 1651, 2023)** which (1) includes holders of an Activity Supervisor Clearance Certificate as those for whom districts are required to provide epinephrine auto-injectors if they have volunteered to administer them in an emergency and have received training, and (2) requires schools that provide epinephrine auto-injectors to store them in an accessible location and include that location in annual notices to staff. Regulation also updated to reflect **NEW LAW (AB 1283, 2023)** which authorizes districts to provide emergency stock albuterol inhalers to school nurses or trained personnel who have volunteered, who may use the inhaler to provide emergency medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress, **NEW LAW (SB 114, 2023)** which appropriates funding to county offices of education for the purpose of purchasing and maintaining a sufficient stock of opioid antagonists for districts, **NEW LAW (AB 1166, 2023)** which provides that employees and volunteers who render emergency treatment at the scene of an opioid overdose or suspected opioid overdose by administering an opioid antagonist will not be liable for civil damages resulting from an act or omission, unless such act constitutes gross negligence or willful or wanton misconduct, and **NEW LAW (AB 1810, 2022)** which authorizes a school nurse or a volunteer designated and trained to administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed such medication from a health care provider and is suffering from a seizure.

Instruction

Board Policy 6142.8 - Comprehensive Health Education

Policy updated to reflect **NEW U.S. SURGEON GENERAL GUIDANCE** related to (1) the importance of social connection in individual and societal health and well-being, and (2) the impact of social media on children and adolescents. Policy also updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction.

Administrative Regulation 6142.8 - Comprehensive Health Education

Regulation updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction, and to clarify that the "opt-out" right to excuse a student only applies to comprehensive sexual health education, HIV prevention education, and related assessments, and does not apply to instruction, materials, presentations, and programming that discuss specified topics including gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and do not discuss human reproductive organs and their functions.

Board Policy 6170.1 - Transitional Kindergarten

Policy updated to clarify that a child's eligibility for transitional kindergarten (TK) enrollment may not impact family eligibility for a preschool or childcare program and that the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year provided that upon the recommendation of the Superintendent or designee, the Governing Board determines that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Policy also updated to reflect **NEW LAW (SB 141, 2023)** which (1) requires a district that offers TK to early enrollment children to concurrently offer enrollment in a California State Preschool Program, if offered by the district and space permitting, and (2) requires any classroom that includes an early enrollment child to maintain a classroom enrollment that does not exceed 20 students and an adult-to-student ratio of at least one adult to every 10 students. Additionally, policy updated to include that average TK class size enrollment does not include students who are continuously enrolled in and meet the minimum day requirements for independent study for more than 14 school days in a school year.

Bylaws

Board Bylaw 9321 - Closed Session

Bylaw updated to reflect appellate court ruling in *Fowler v. City of Lafayette*, which clarified that when an item is agendaized in closed session based on a threat of litigation made by a person outside of an open meeting and a district official or employee receiving knowledge of the threat made a record of the statement before the meeting, that statement is required to be made available to the public. Bylaw also updated to reference accompanying Exhibit (1) for specific agenda descriptions for closed session items and accompanying Exhibit (2) for descriptions to report out of specified closed session items. Additionally, Bylaw updated for clarity, precision, and consistency.

Exhibit(1) 9321 - Closed Session

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.

Exhibit(2) 9321 - Closed Session

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.



BOARD OF TRUSTEES MEETING - Feb 01 2024 Minutes

Thursday, February 1, 2024 at 7:00 PM

District Office, Board Room

1. Opening Business

1.1 Call Public Session to Order

1.2 Roll Call

Chris Hasegawa, President - **ABSENT**

Stephanie McMurtrie Adams, Vice President

Peter Odello, Clerk

Frank Devine, Member

Steve McDougall, Member

Administration/ Others

Eric Tarallo, Bernard Burchette, Andrew Brodehl, Monica Valero, Teresa Scherpinski, Kristin Ferderber, Tammi Amon, Briana Ghan, see attached list for other in attendance.

[02.01.2024 BOARD MTG SIGN IN SHEET.pdf](#)

1.3 Disclosure of item(s) to be discussed in closed session

1. Conference with labor negotiators: Provide direction to district negotiators regarding negotiations with:
 - a. California School Employees Association
 - b. Spreckels Teachers Association
 - c. Unrepresented employees
(Management/supervisory/confidential)unit
2. Public Employee
discipline/dismissal/release/complaint
3. Liability Claims and Potential Litigations

1.4 Public Comment on Closed Session Items
MOTION TO ADJOURN TO CLOSED SESSION

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

2. Closed Session, 6:35 p.m. - 6:55 p.m.

The Board of Trustees will meet to consider matters appropriate for closed session in accordance with Government Code Sections 3549.1, 54956.7 through 54957.7 and Education Code Section 35146.

Note: In the event that all closed session items listed have not been discussed in the time allotted, the closed session will reconvene at the end of open session

3. Reconvening to Open Session

3.1 Pledge of Allegiance

3.2 Adoption of Agenda
MOTION TO APPROVE THE AGENDA

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

3.3 Announcement of action(s) taken in closed session (if any)
Direction given to administration regarding negotiations.

3.4 Recognition

- Buena Vista Middle School Girls' Soccer Champions

3.5 Individuals desiring to address the Board (items not on the agenda)



Shelby Lehman and Giulian Richert

3.6 Individuals desiring to address the Board (specific agenda items)

- 3.7 Bargaining unit presentations (five minutes for each):
 - 1. Spreckels Teachers Association
 - 2. California School Employees Association
- 3.8 Board member comments
- 3.9 Oral and written communications
- 3.10 Reports
 - 1. Superintendent
 - 2. Buena Vista Middle School principal
 - 3. Spreckels Elementary School principal
 - 4. SUEF, PTO, BVBC representatives

4. Business

Information

- 4.1 Program Updates
 - 1. Facilities
 - a. [Facilities Survey Staff Final.pdf](#) 
 - 2. Food Service
 - 3. Transportation
- 4.2 [January 2024 Fund Balance Report.pdf](#) 
- 4.3 [Report of School District Attendance 2023-24 Period One.pdf](#) 
- 4.4 [Governor's Proposals for the 2024-25 State Budget and K-12 Education.pdf](#) 
- 4.5 Monterey County Office of Education review of 2023-24 First Interim Report
[2023-24 Review of First Interim Report Spreckels Union Elementary School District.pdf](#) 

Action

- 4.6 [2023-24 ConApp certified 01-11-2024 all to Board 02-01-](#)

[2024.pdf](#) 

MOTION TO APPROVE 2023-24 CONAPP CERTIFIED 01-11-2024
ALL TO BOARD 02-01-2024

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

4.7 [2023-24 Monterey County School Boards Association 2023
Excellence in Education Award NOMINEES Rev010424
Corrected.pdf](#) 

MOTION TO APPROVE 2023-24 MONTEREY COUNTY SCHOOL
BOARDS ASSOCIATION 2023 EXCELLENCE IN EDUCATION
AWARD NOMINEES REV010424 CORRECTED

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

4.8 [Resolution 23-24 12 Cafeteria Fund Transfer 2 all to Bd.pdf](#)


MOTION TO APPROVE BY ROLL CALL VOTE RESOLUTION #23-
24/12 CAFETERIA FUND TRANSFER 2 ALL TO BD

BY: Steve McDougall SECONDED BY: Peter Odello

AYE Frank Devine	ABSENT Chris Hasegawa
AYE Steve McDougal	AYE Peter Odello
AYE Stephanie McMurtrie Adams	

5. Curriculum/Instruction

Information/Action

None

6. Personnel

Information/None

Action

- 6.1 Request for Job Share for 2024-25 school year

[Bunch_Hurley Job Share Proposal.pdf](#) 

MOTION TO APPROVE JOB SHARE FOR 2024-25 SCHOOL YEAR

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

- 6.2 [First Read Spreckels Elementary School Principal](#) 

MOTION TO APPROVE FIRST READ SPRECKELS ELEMENTARY
SCHOOL PRINCIPAL

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

7. Administration

Information

- 7.1 Committees Update

- 7.2 [Board Bylaw 9323.1 Order of Business](#) 

- 7.3 Local Control Accountability Plan Midyear update

[2024 LCAP Mid-Year Monitoring Report for the 2023-
24 LCAP Spreckels Union School District 20240125.pdf](#) 

Action

7.4 [2023-24 Comprehensive School Safety Plan.pdf](#)

MOTION TO APPROVE 2023-24 COMPREHENSIVE SCHOOL SAFETY PLAN

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

7.5 [First read October 2023 policies per guidesheet.pdf](#)

MOTION TO APPROVE FIRST READ OCTOBER 2023 POLICIES PER GUIDESHEET

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

8. Consent Items

All items under the consent agenda may be discussed and considered separately or may be entered under one motion and action or individually at the Board's prerogative

Approval of board meeting minutes

8.1 [BOARD OF TRUSTEES MEETING - Jan 04 2024 - Minutes.pdf](#)

Business

8.2 [Warrants Listing period ending January 2024.pdf](#) \$231,768.63

8.3 Contracts

- [SUSD Toro Youth Baseball Fully Executed Contract 2023-2024.pdf](#) 
- [SUSD- AMS.NET Quote for Data Center Domain Controller Upgrades.pdf](#) 
- [American Star Tours Reservation 23-25731 Buena Vista Middle School Science Camp Trip 5.6.2024.pdf](#) 
- [American Star Tours Reservation 23-25732 Buena Vista](#)

[Middle School Science Camp Trip 5.8.2024.pdf](#) 

- [Delta Charter Service Reservation 71872 Buena Vista Middle School Science Camp Trip 5.10.2024.pdf](#) 

8.4 [Donation Listing January 2024.pdf](#) 

8.5 Surplus Inventory
None

8.6 Personnel

- Public Resignation/Retirement/Termination

Name	Assignment	Effective Date
Tereasa Scherpinski	SS-Principal	7/1/2024
Kristen Ferderber	BV-Principal	6/15/2024

- Public Employment

Name	Assignment	Effective Date
Lisa Alexander	Noon Duty Supervisor - SES	12/5/2023
Ryan Guajardo	Noon Duty Supervisor - SES	12/4/2023
Alec Scaroni	Special Ed Instructional Aide, SES	01/22/2023

[SCHERPINSKI RETIREMENT.pdf](#) 

[FERDERBER RESIGNATION.pdf](#) 

MOTION TO APPROVE CONSENT ITEMS

BY: Steve McDougall SECONDED BY: Peter Odello

AYES 4 NOES: 0 ABSENT: 1

9. Future Agenda Items

March 7, 2024 board meeting, District Office @7:00pm

- Subsequent Master Agenda Calendar
- Elementary School Transitional Kindergarten Classroom Teacher job description revision
- Initial Class Configurations for 2024-25 school year
- Children's Online Privacy Protection Act (COPPA) Information Fact Sheet
- Special education program update
- Transportation Report
- 2022-23 Annual Financial Report
- 2022-23 Building Fund (Measure B) Financial and Performance Audit
- Budget calendar, guidelines, and assumptions 2024-25
- Initial proposals for contract negotiations
- 2022-23 School Accountability Report Card Spreckels Elementary School
- 2022-23 School Accountability Report Card Buena Vista Middle School
- Bond Survey Information
- Attendance Report
- Bullying Prevention
- Current 7th grade field trip as 8th grade
- Classified salary study

10. Adjournment

MOTION TO ADJOURN AT 8:17 P.M.

BY: Steve McDougall SECONDED BY: Peter Odello
AYES 4 NOES: 0 ABSENT: 1

Board Meeting Approval Date March 13, 2024

Peter Odello

Clerk, Board of Trustees Spreckels Union School District

Date: February 1, 2024

Spreckels Union School District
Board of Trustees Meeting
Public Attendance

THANK YOU FOR COMING. PLEASE PRINT YOUR NAME AND SIGN IN. SIGN IN IS VOLUNTARY
AND ALL PERSONS MAY ATTEND THE MEETING WHETHER OR NOT THEY SIGN.

	<u>Print Name</u>
1	HEATHER BRODEUR
2	Jammi Amos
3	Nina Cordero
4	Valeria Mendoza
5	Andrea Hurley
6	Kelli Bunch
7	Sarah Guzman
8	Spencer Guzman
9	Shelby Lehman
10	Michelle Christmore
11	Nicole Richert
12	Brian Richert
13	Michael Richert
14	Heather Hoogendyk
15	C. Whitaker
16	Jamie Barsoom
17	Drew Barsoom
18	Emily Unibe
19	Michael Unibe
20	Jennifer Scharpinski
21	Micky Mouse
22	Maria Sigala
23	Adriana Ramsey
24	Kristen Susan Jones
25	

<u>Sign</u>
Heather Brodeur
Jammi Amos
Nina Cordero
Valeria Mendoza
Andrea Hurley
Kelli Bunch
Sarah Guzman
Spencer Guzman
Shelby Lehman
Michelle Christmore
Nicole F. Richert
Brian
Michael
Heather Hoogendyk
C. Whitaker
Jamie Barsoom
Drew Barsoom
Emily Unibe
Michael Unibe
Jennifer Scharpinski
M. Mouse
Maria Sigala
Adriana Ramsey
Kristen Susan Jones



BOARD OF TRUSTEES SPECIAL MEETING - BUDGET STUDY SESSION - Feb 07 2024 Minutes

Wednesday, February 7, 2024 at 3:30 PM

District Office, Board Room

1. Opening Business

1.1 Call Public Session to Order

1.2 Roll Call

Chris Hasegawa, President

Stephanie McMurtrie Adams, Vice President

Peter Odello, Clerk

Frank Devine, Member

Steve McDougall, Member

Administration/ Others

Eric Tarallo, Bernard Burchette, Andrew Brodehl, Monica

Valero, Teresa Scherpinski, Tammi Amon, see attached list for other in attendance.

1.3 Pledge of Allegiance

1.4 Adoption of Agenda

MOTION TO APPROVE THE AGENDA AS AMENDED TO MOVE BUSINESS ACTION ITEMS 2.2 AND 2.3 BEFORE BUSINESS INFORMATION.

BY: Peter Odello SECONDED BY: Frank Devine

AYES: 5 NOES: 0 ABSENT: 0

Carried

- 1.5 Individuals desiring to address the board (items not on the agenda)
- 1.6 Individuals desiring to address the board (specific agenda items)
- 1.7 Bargaining unit presentations (five minutes for each):
 1. Spreckels Teachers Association
 2. California School Employees Association

2. Business

Information

Action

- 2.2 Cancel March 7, 2024 regular meeting
MOTION TO CANCEL MARCH 7, 2024 MEETING

BY: Steve McDougall SECONDED BY: Peter Odello
AYES: 5 NOES: 0 ABSENT: 0

Carried

- 2.3 Reschedule March regular meeting on March 13, 2024 at 7:00 p.m.
MOTION TO RESCHEDULE MARCH REGULAR MEETING ON MARCH 13, 2024 AT 7:00 P.M.

BY: Peter Odello SECONDED BY: Steve McDougall
AYES: 5 NOES: 0 ABSENT: 0

Carried

- 2.1 Budget Study Session
 - Materials to be provided as handouts

3. Adjournment

MOTION TO ADJOURN MEETING AT 5:22 P.M.

BY: Peter Odello SECONDED BY: Frank Devine

AYES: 5 NOES: 0 ABSENT: 0

Carried

Board Meeting Approval Date March 13, 2024

Peter Odello

Clerk, Board of Trustees Spreckels Union School District

4
Date: FEBRUARY 7, 2024 Budget Study Session

Spreckels Union School District

Board of Trustees Meeting

Public Attendance

THANK YOU FOR COMING. PLEASE PRINT YOUR NAME AND SIGN IN. SIGN IN IS VOLUNTARY
AND ALL PERSONS MAY ATTEND THE MEETING WHETHER OR NOT THEY SIGN.

	<u>Print Name</u>	<u>Sign</u>
1	Laura Viacengo	Laura Viacengo
2	Jennifer Pollock	Jennifer Pollock
3	Jammi Amon	Jammi Amon
4	Teresa Scherpinski	Teresa Scherpinski
5	Rose Filice	Rose Filice
6	Kristin Szaszy Jones	Kristin Szaszy Jones
7	Hannah Broderick	Hannah Broderick
8	Noreen O'More	Noreen O'More
9	Kelli Martignoni	Kelli Martignoni
10	Amy Bragdon	Amy Bragdon
11	Jaime Gallegos	Jaime Gallegos
12		
13		
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25		

Spreckels Union School District

****DRAFT** BUDGET GUIDELINES 2024-25**

NOTE: The following guidelines are from 2023-24 and are subject to change.

1. Provision for the basic education program at all levels shall be the prime consideration.
2. Funds will be made available to support commitments made through the collective bargaining process.
3. Staffing ratios will be maintained at an average not to exceed 25:1 for kindergarten through third grades and not to exceed 29.9:1 for fourth through fifth grade. Total student contact for core classes per day will not exceed 150 students for grade sixth through eighth grades. In the case of exceeding these averages, the provisions of the STA contract will be followed.
4. Provisions shall be made to preserve the use and value of existing facilities and equipment through capital improvements, routine repair, and preventative maintenance.
5. Allowance shall be made for increases and/or decreases in services, supplies and equipment and such items as: gasoline, natural gas, electricity, insurance, water, postage, trash collection, telephone service, liability and property insurance, retirement, and other statutory benefits.
6. Every effort shall be made to ensure that all categorical programs shall be self-supporting and where allowable by statute, shall include allocations for indirect costs. It is a priority to reduce the special education program contribution from the General Fund.
7. When the Board authorizes a new general fund project or program, it shall specify the allocation or reallocation to be made.
8. **The budget shall include a General Fund Reserve for Economic Uncertainty that shall not be less than 10% of the total expenditures of the General Fund.**
9. Detailed budget information shall be available so that the Board and public can examine the components of specific resources and object codes.
10. All other funds, such as the Associated Student Body, Food Services, Developer Fee and Building Fund shall be included in the budget document.
11. New one-time income shall be identified and shall be appropriated only to one-time expenditures.
12. If financially feasible, decrease dependency on Spreckels Union Education Foundation, the Bobcat Club and the Spreckels PTO.
13. Current year expenditures will not exceed current year revenue without authorization by the Board through the budget adoption or revision process.

Spreckels Union School District

2024-2025 Budget Development Calendar

Presented to Board of Trustees February 7, 2024

Jan	*	Release of the Governor's Budget proposal
	*	February 2 present budget calendar, guidelines and assumptions to Board of Trustees
	*	Preliminary enrollment projections and average daily attendance (ADA) with completion of Period 1 Attendance Report
Feb	*	Present draft school calendar to Board of Trustees
	*	Preliminary enrollment projections available with completion of Intent to Return
	*	Present projected ending fund balances with completion of Second Interim
	*	Present multiyear projections with completion of Second Interim
	*	Adopt school calendar by Board of Trustees
Mar	*	By March 15 issue preliminary layoff/temporary release notices, if required
	*	Present revised budget calendar to Board of Trustees, if necessary
Apr	*	Adopt 2023 school calendar by Board of Trustees
	*	Present final enrollment and average daily attendance (ADA) with completion of Period Two Attendance Report
	*	Governor's May Revise Budget released
	*	Determine public hearing date for public input of Local Control Accountability Plan and District Budget
	*	By May 15 issue final layoff/temporary release notices, if necessary
May	*	Publish notice of Public Hearing for Local Control Accountability Plan and District Budget 10 days prior to meeting date
	*	Public Hearing held to solicit public input on the Local Control Accountability Plan and proposed District Budget
	*	After the Public Hearing, at a public meeting held on a different date, the Board shall adopt the District Budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year
	*	By August 15 County Superintendent approves or disapproves District Budget, reports disapproval to Superintendent of Public Instruction by August 20
	*	By September 8, if the County Superintendent disapproves the District's Budget, the Board shall review and respond
Aug	*	Within 45 days of Governor's signing of the Budget Act 2023, make public any revisions to budget revenues and expenditures



Budget Study Session

February 07, 2024

Outline

- **Expectations and Purpose**
- **Foundations for discussion**
- **Revenues**
- **Expenses**
- **Fund Balance**
- **Walk through of effect of various factors that affect the budget**
- **What's Next**

Expectations & Purpose

- Collaborative environment for creating the district budget
- Shared understanding of the district budget
- Make the budget development process equitable
- Ensure all stakeholders have a voice
- Transparency and accountability

Foundations

- **24-25 Budget Calendar**
- **Budget Guidelines**
- **Budget Assumptions**
- **Governor's Budget Proposal for 24-25**
- **Discussion**

Budget Calendar



Budget Guidelines

Spreckels Union School District

BUDGET GUIDELINES

2024-25

1. Provision for the basic education program at all levels shall be the prime consideration.
2. Funds will be made available to support commitments made through the collective bargaining process.
3. Staffing ratios will be maintained at an average not to exceed 25:1 for kindergarten through third grades and not to exceed 29.9:1 for fourth through fifth grade. Total student contact for core classes per day will not exceed 150 students for grade sixth through eighth grades. In the case of exceeding these averages, the provisions of the STA contract will be followed.
4. Provisions shall be made to preserve the use and value of existing facilities and equipment through capital improvements, routine repair, and preventative maintenance.

Budget Key Assumptions

	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17
Consumer Price Index (CPI)	3.36%	2.83%	2.70%	2.72%	2.72%
Lottery Unrestricted per ADA	\$177				
Lottery Restricted per ADA	\$72				
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.68%	27.80%	28.50%	28.90%	30.30%
Minimum Wage	\$16.00	\$16.50	\$16.90	\$17.30	\$17.70

Governor's Budget Recap and its Effect

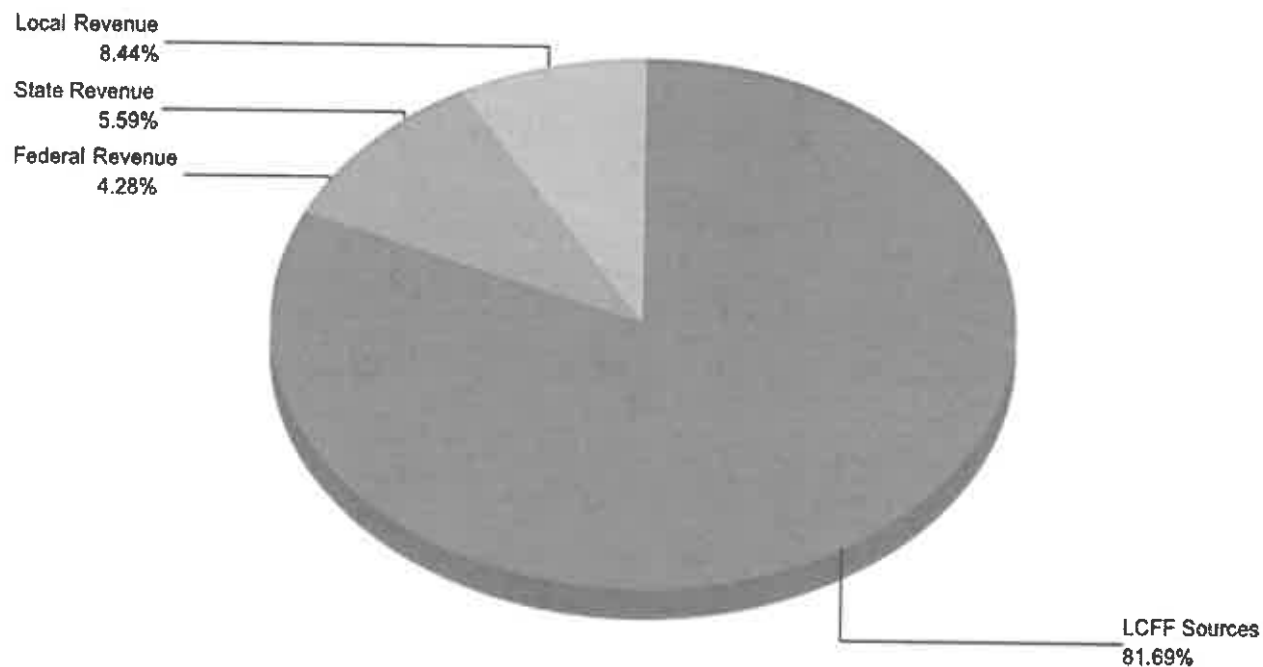
- \$37.9 B shortfall due largely to 2022 tax income receipts being lower than projected
- Governor **proposes** to mitigate the impact of (approx. \$12 B to Education) in recognition of the lasting effects of the Pandemic on student achievement
 - The mechanisms behind the proposal are untested, so it remains to be seen how the Legislature will respond
 - Preserving Education funding means other sectors experiencing cuts will not be pleased
- COLA at .76%, many analysts feel 1.00% is more likely (at present)
- No cuts in Prop 98 Funding
- No deferrals of programs
- No sweeps of unallocated funds from programs
- The State's minimum guarantee may not be able to grow its way out of the deficit
- Benefits of the 21-22 ADA protection do not extend past 2024-2025 although the allowable three year average will dampen the effect

Revenues

- **Sources of Revenue**
- **LCFF Primer**
 - **Basics**
 - **Elements**
 - **Components**
- **COLA**
- **Enrollment**
- **Loss of one-time pandemic funds**
- **Discussion on Revenues**

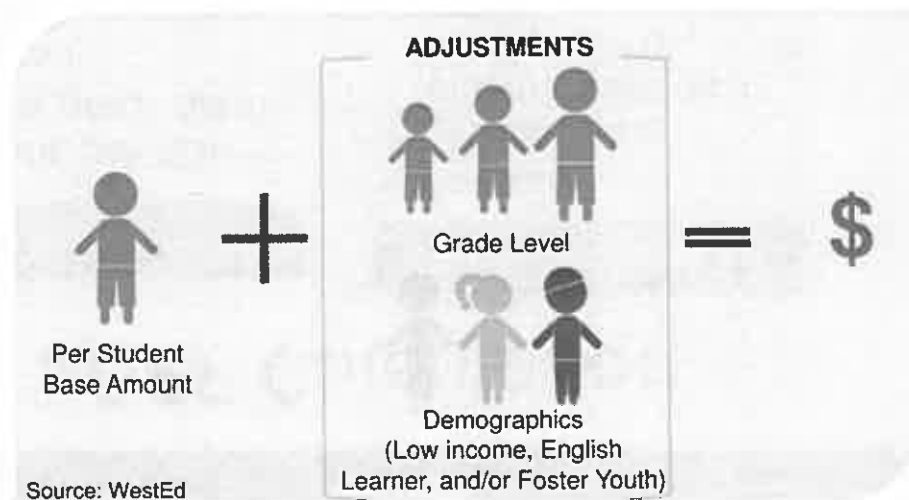
Sources of Revenue

- State/Local
 - LCFF
 - EPA
 - Lottery
 - Expanded Learning
 - Special Education/Mental Health
 - Categorical Programs
 - Local
- Federal
 - Title I Basic Grants
 - Title I Part A
 - Special Education
 - Title II Part A
 - Title IV
 - ESSER/ELO (Pandemic)



LCFF Primer

- Created in 2013-14 to provide a more equitable student funding model
 - Eliminated revenue limits and most state categorical funding
 - Recognized students with additional learning needs – low income, English learners, and foster youth – require additional financial resources



LCFF Primer ... Elements

Basic Elements for LCFF Calculation

Projected Factors

- Enrollment
- Average daily attendance (ADA)
- Unduplicated pupil count
- Cost of living adjustment (COLA)
- Local revenue (property taxes or in lieu of property taxes)

Formula Components

- Base grant, per ADA funding by grade span
- Grade span adjustment
- Unduplicated pupil percentage
- Supplemental grant
- Concentration grant
- Add-ons
- Other adjustments

Funding Sources

- State aid
- Local revenue (property taxes or in lieu of property taxes)
- Education protection account (EPA)

Source: [chrome-extension://efaidnbmnnnibpcajpcgiclfefindmkaj/https://www.fcmat.org/publicationsreports/maximizing-lcff-revenue.pdf](https://www.fcmat.org/publicationsreports/maximizing-lcff-revenue.pdf)

LCFF Primer ... Formula

Base grant in 2022-23

- Paid per ADA by grade level range, increased annually by COLA

Grade span adjustment

- Additional funds to cover costs/requirements for class size reduction for grades transitional kindergarten (TK)-3 and career technical education for grades 9-12

Grade Levels	Base Grant	Grade Span Adjustment	Total Adjusted Base Grant
TK - 3	\$9,919	\$1,032	\$10,951
4 - 6	\$10,069	-	\$10,069
7 - 8	\$10,367	-	\$10,069
9 - 12	\$12,015	\$312	\$12,327

- TK-3 grade span adjustment = 10.4% of base grant
- 9-12 grade span adjustment = 2.6% of base grant

LCFF Primer ... Supplemental/Concentration

Supplemental/Concentration

- Funding is based upon the Unduplicated Pupil Percentage (UPP)
 - English Learners
 - Low Income
 - Foster/Homeless Youth
- LCFF uses a three years average
- Supplemental funding provides a 20% increase to the base grant
- $SF = \text{Adj. Base Grant} \times \text{ADA} \times .20$

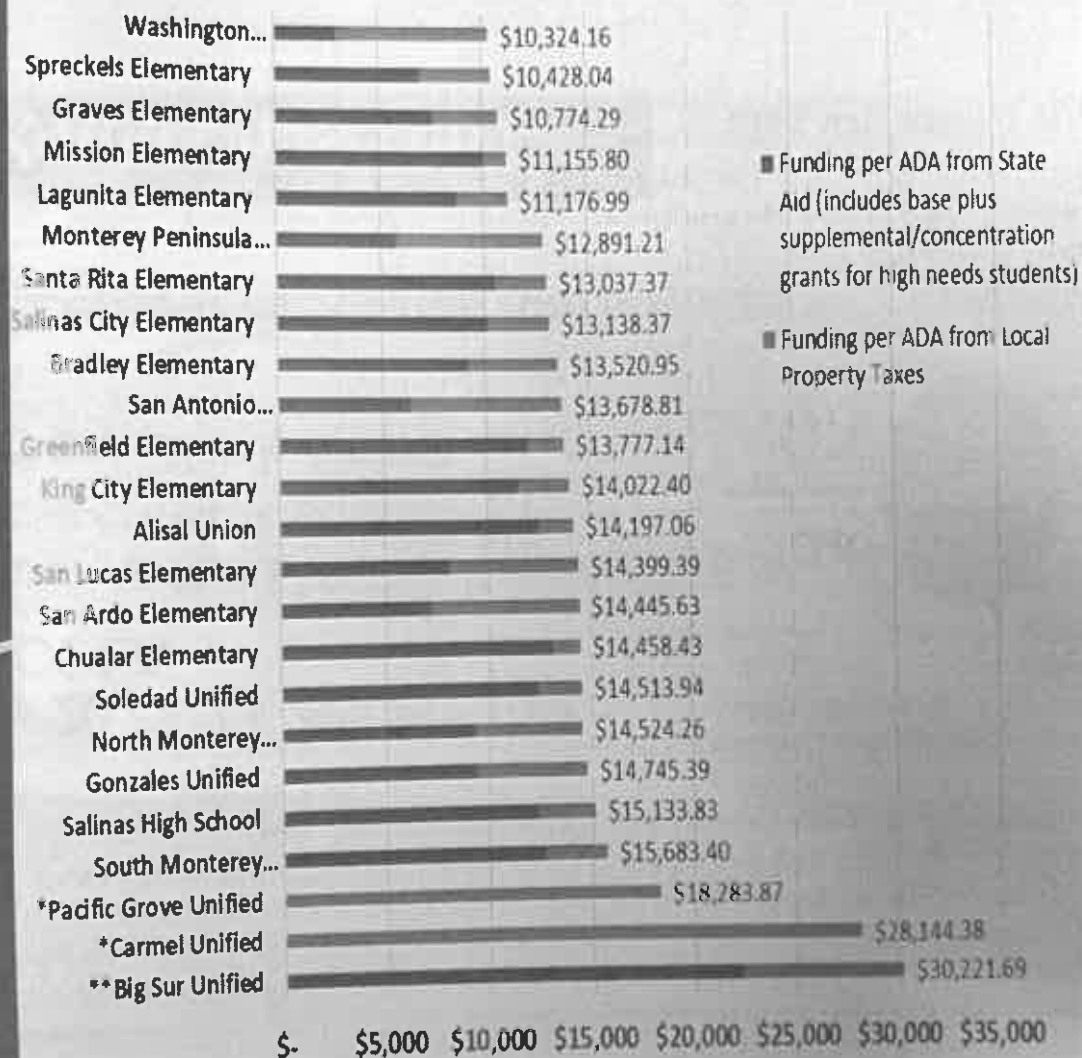
*Provided to increase or improve services for targeted disadvantaged pupils

$$\text{UPP} = \frac{\left(\begin{array}{c} \text{2nd} \\ \text{Prior Year} \\ \text{UPC} \end{array} + \begin{array}{c} \text{1st} \\ \text{Prior Year} \\ \text{UPC} \end{array} + \begin{array}{c} \text{Base Year} \\ \text{UPC} \end{array} \right)}{\left(\begin{array}{c} \text{2nd} \\ \text{Prior Year} \\ \text{Enrollment} \end{array} + \begin{array}{c} \text{1st} \\ \text{Prior Year} \\ \text{Enrollment} \end{array} + \begin{array}{c} \text{Base Year} \\ \text{Enrollment} \end{array} \right)}$$

Source: [chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.fcmat.org/publicationsreports/maximizing-lcff-revenue.pdf](https://www.fcmat.org/publicationsreports/maximizing-lcff-revenue.pdf)

Spreckels Union County Comparison

Funding by LCFF Source and per ADA



LCFF Primer ... Add-Ons

- Transitional Kindergarten – new for 2022-23, equal to \$2,813 per TK ADA, adjusted annually by the statutory COLA
- Based on 2012-13 fiscal year funding, added to the base grant with no annual COLA (not applicable to most charter schools):
 - Targeted Instructional Improvement Block Grant
 - Home-to-School Transportation
 - Small School District Bus Replacement Program

2024-2025 TK Add On: \$3,067

COLA and Enrollment Effects

Enrollment

- Most important factor affecting LCFF revenue and based on Fall 1 submission data

Attendance

- Average Daily Attendance (ADA) is the factor used in the calculation
- $ADA = \text{Total Days Attended} / \text{Total number of days in the regular school year}$
- Reported 3 times per year (P-1,P-2,P-An)
- P-1 is used for the first apportionment
- P-2 is used for the second apportionment
- P-An is used for the annual apportionment

COLA

- The base grant is increased annually by a statutory COLA (set in May)
- Tied to the national price index to reflect the cost of goods and services purchased by state and local governments
- Funded COLA may differ due to legislative action
- Rates:

2023-24: 8.22%

2024-25: .76%

2025-26: 2.73%

Effects of COLA and Decreasing Enrollment



Lower COLA leads to smaller Revenue Increases



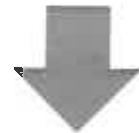
Declining enrollment leads to a lower ADA



Lower ADA leads to lower revenue



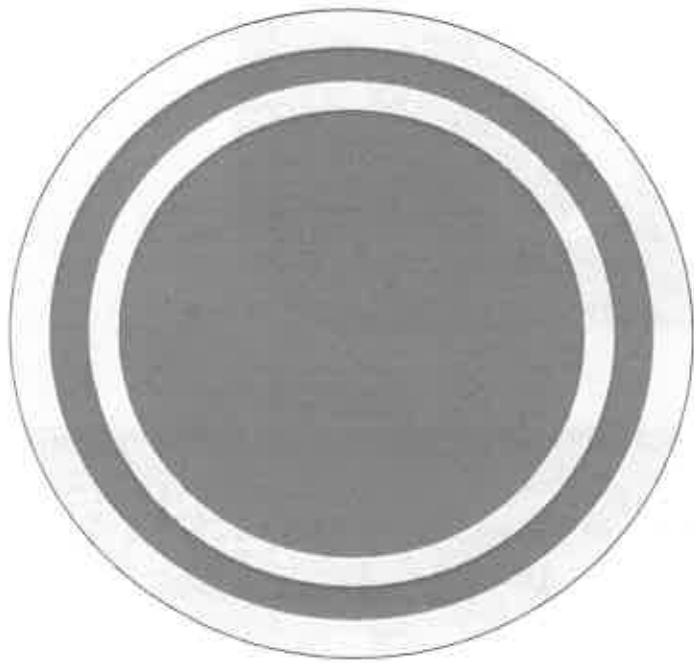
Lower revenue results in less funding for programs



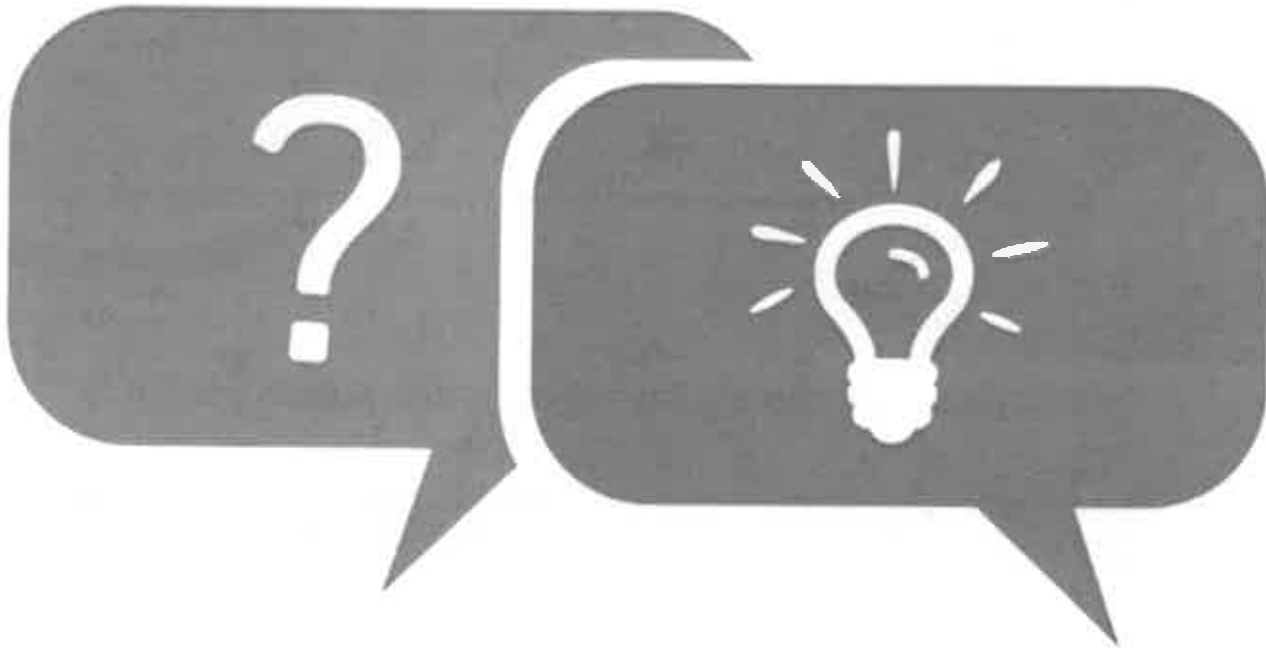
Difficult decisions!!!!

Loss of One-time Pandemic Recovery Funding

Don't spend one time money on ongoing expenses!



Discussion



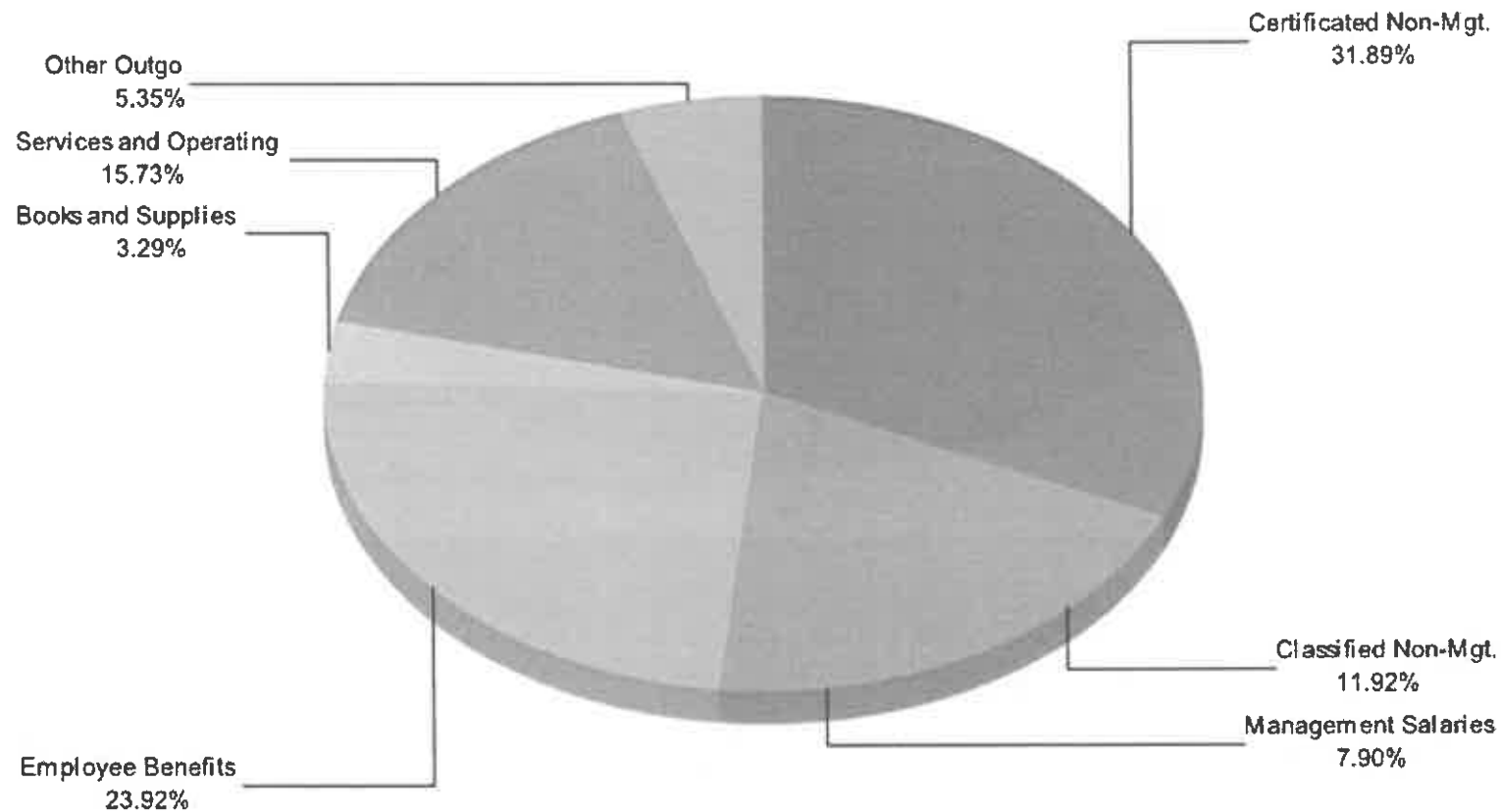
Expenses

- **Factors that affect expenses**
- **Highlights of where we spend our money**
- **Minimizing expenditures**
- **Discussion on Expenditures**

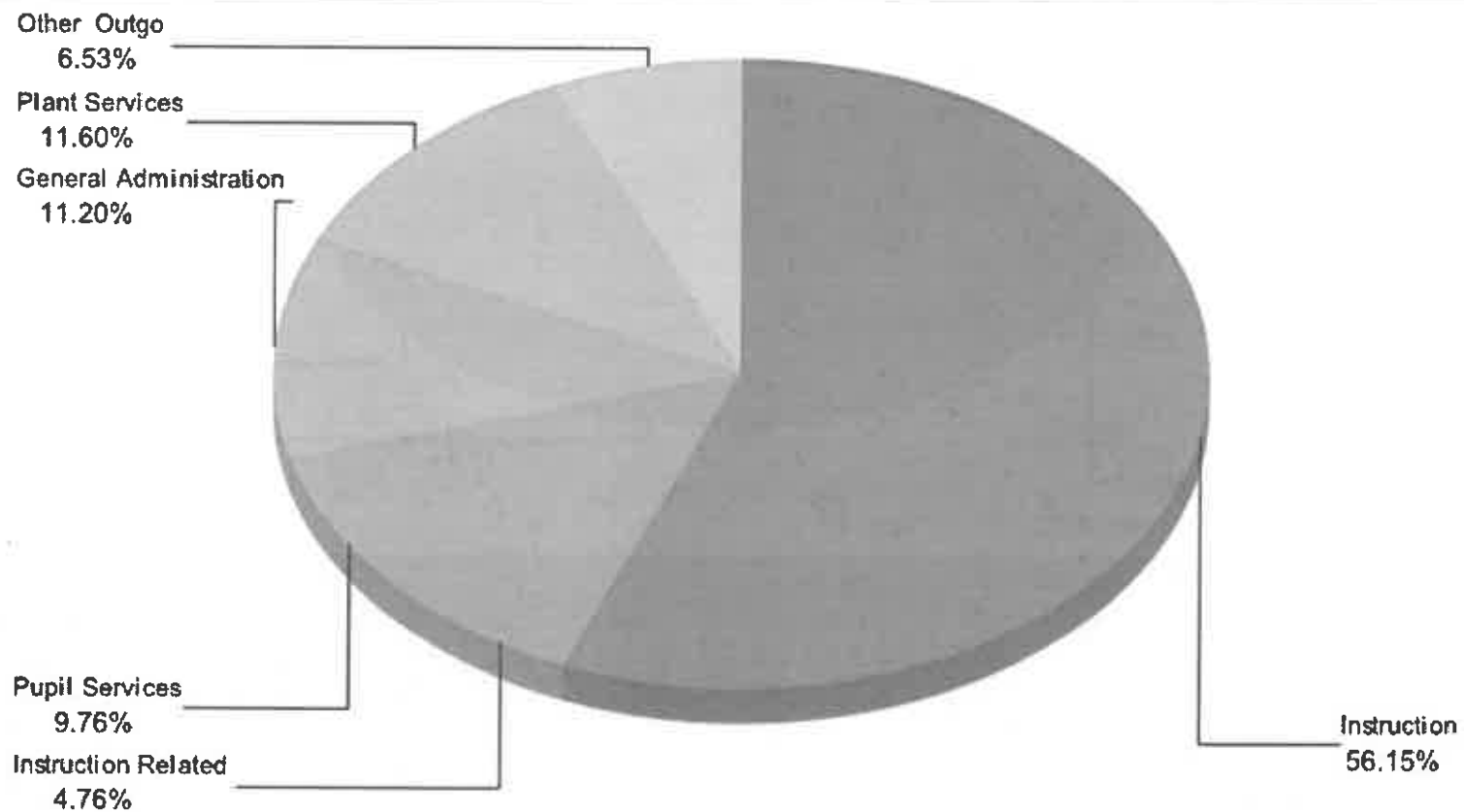
Expense Factors or Wants v. Needs

- **Consumer Price Index v COLA**
- **Program requirements**
- **Collective Bargaining**
- **Student Performance**
- **Purchasing Effectiveness**
- **Future Considerations**
- **Funding Source**

How do we spend our funding at SUSD?

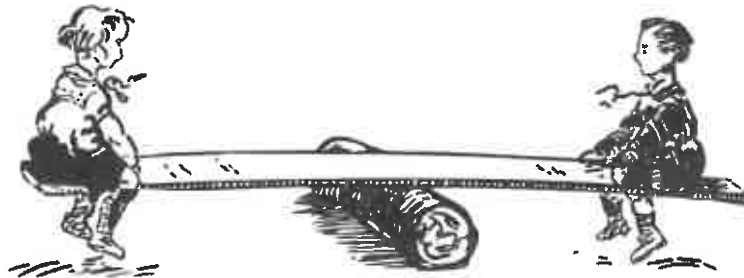


How do we spend our funding at SUSD?



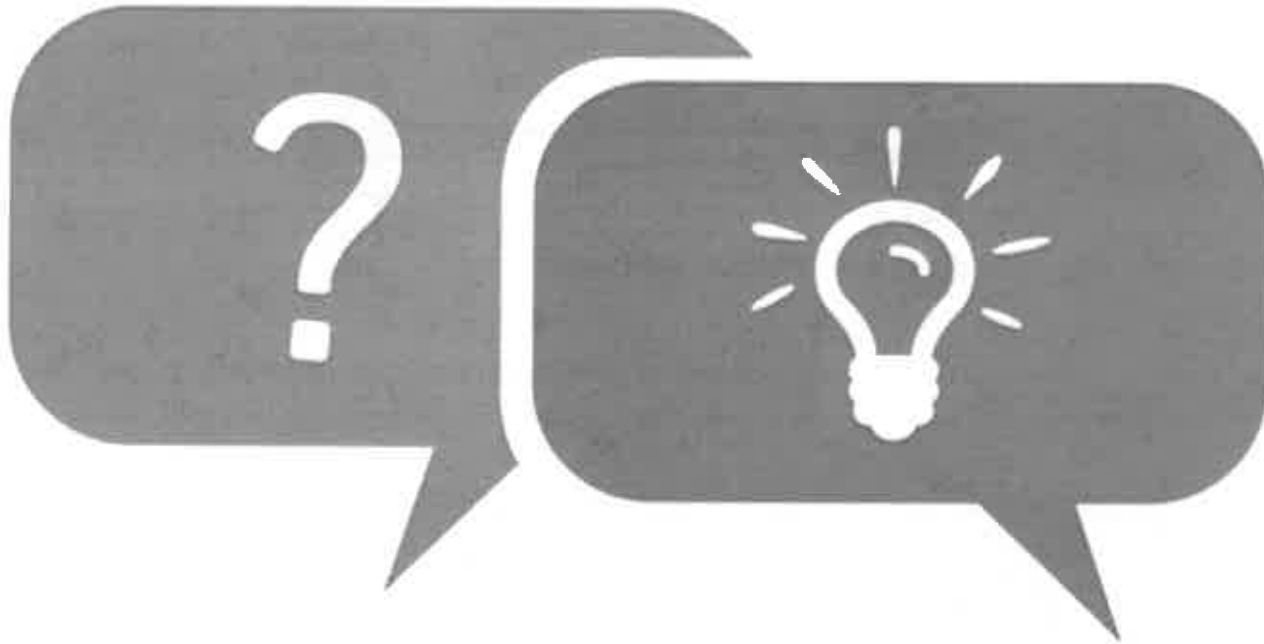
Expenditure Reduction

- Fair and measured approach to salaries and benefits



- Elimination or scaling back of programs
- Push of capital projects to Bond initiatives or “frost” for better times
- Eliminate waste, improve efficiency across all operations

Discussion



Fund Basics

- **Reserve for Economic Uncertainty**
- **Sample Fund Breakdown**
- **Discussion on handling of reserves**

Reserve for Economic Uncertainty

- Based upon total expenditures (Total Expenditures x Prescribed % = Minimum Reserve
- The state requires that Spreckels maintain a minimum reserve for economic uncertainties of

4%

- Board budget guidelines require an additional minimum amount be set aside of

6%

Components of the Fund

Beginning Balance

Add: Revenues

Less: Expenditures

Ending Balance

Less: Non-spendable

Less: Restricted Programs

Total Assigned and Unassigned Ending Fund Balance

Less: (TAUEFB) X Required Minimum Reserve (4%)

Remaining Fund Balance

Less: Substantiated Needs

Remaining Unsubstantiated Balance*

Reserve Example

Reasons for Hire	Form	Combined Assigned and Unassigned/Unappropriated Fund Balances		2023-24 Adopted Budget	
01		Form Fund			iring that the l Fund Reserve for all not be less ved minimum; 4%) re General Fund
		General Fund/County School Service Fund	Beginning Balance	\$ 6,677,985	
			Revenues	\$ 12,608,864	
			Expenditures	\$ 12,483,660	
			Other Restatement	\$ -	r project**
01					
01					
01		01 General Fund/County School Service Fund	Ending Balance	\$ 6,803,189	
01		Nonspendable		\$2,500	ation
01		Restricted		\$1,508,373	
01		2600 Expanded Learning Opportunities Program	\$338,832		
01		5810 Other Restricted Federal	\$614		
01		6266 Educator Effectiveness FY 2021-22	\$87,331		ssessment
01		6300 Lottery: Instructional Materials	\$423,545		ool paint project
01		6762 Arts, Music, and Instr Materials Discretionary BG	\$291,622		
01		7311 Classified School Employee PD Block Grant	\$4,510		
01		7435 Learning Recovery Emergency Block Grant	\$330,096		Grant
01		7510 Low-Performing Students Block Grant	\$31,822		
01					ct
01					conversion: 1 time
01		Total Assigned and Unassigned Ending Fund Balances		\$ 5,292,316	
01		District Standard Reserve Level		4.00%	repair
01		Less District Minimum Reserve for Economic Uncertainties		\$499,346	section & repair
01					
01		Remaining Balance to Substantiate Need		\$4,792,970	

Effect of Changes

- **COLA +/-**
- **Enrollment +/-**
- **Salaries and Benefits**
- **Expense Reductions**
- **State and Federal Program Changes**

Where do we go from here?



Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
07200000476	02/01/2024	Ferguson Enterprises, Inc #686	01-4300	Toilets and Supplies for installs		881.26
07200000477	02/01/2024	First Alarm, Inc	01-5600	Repairs needed to pass fire inspection		5,666.32
07200000478	02/15/2024	Commercial Truck Co	01-5820	2023-24 Bus Maintenance		1,539.58
07200000479	02/15/2024	Ferguson Enterprises, Inc #686	01-4300	Plumbing supplies-SES		145.24
07200000480	02/15/2024	Waste Management	01-5550	2023-24 Garbage Disposal		1,100.39
07200000481	02/15/2024	Waste Management	01-5550	2023-24 Garbage Disposal		2,854.19
07200000482	02/29/2024	Commercial Truck Co	01-5820	2023-24 Bus Maintenance		2,072.51
07200000483	02/29/2024	Ferguson Enterprises, Inc #686	01-4300	Plumbing supplies		203.59
07200000484	02/29/2024	First Alarm, Inc	01-5600	Repair fire system/BVMS		475.00
07200000485	02/29/2024	Palace Business Solutions c/o Trowbridge Ent.	01-4300	BVMS Office Supplies		178.05
07200000486	02/29/2024	San Lorenzo Lumber	01-4300	Maintenance Supplies		832.15
12815494	02/01/2024	Carpenter, Autumn G	01-5200	Nov-Dec 23 Courier Mileage		68.12
12815495	02/01/2024	AT&T	01-5910	2023-24 Circuit		278.10
12815496	02/01/2024	California-American Water Co	01-5540	2023-24 Waste Water Services		139.94
12815497	02/01/2024	Christine Harder	01-5800	2023-24 After School Art/SES	505.00	
				2023-24 Afterschool Art/Buena Vista	410.00	
				2023-24 Spreckels Art Program	2,266.00	3,181.00
12815498	02/01/2024	CopyMat CA LLC	01-4300	Printing - Ind Study Contracts		65.55
12815499	02/01/2024	CSM Consulting, Inc	01-5800	E-Rate Oct, Nov, Dec 23		1,000.00
12815500	02/01/2024	F.A.S.T. Services, Inc.	01-5800	Interpreter for IEP		200.00
12815501	02/01/2024	Fagen Friedman & Fulfroost LLP	01-5200	Legal Update Conferences/SPED		250.00
12815502	02/01/2024	Gavilan Pest Control	01-5570	2023-24 Pest Control		380.00
12815503	02/01/2024	Monterey County Office of Education	01-5800	Coaches & TOSAs Workshop		100.00
12815504	02/01/2024	Monterey Peninsula U.S.D.	01-5800	2023-24 ISA Agreement		21,285.29
12815505	02/01/2024	Pacific Gas & Electric	01-5510	2023-24 Gas/SES	1,552.57	
			01-5520	2023-24 Electric/DO	1,392.52	
				2023-24 Electric/SES	5,579.22	8,524.31
12815506	02/01/2024	Palm Canyon Hotel LLC	01-5200	Cue Conf Hotel		6,102.00
12815507	02/01/2024	Pelican Wireless Systems Accounts Receivable	01-5800	FY24 Licences for Thermostats		190.86
12815508	02/01/2024	Pitney Bowes Global	01-5630	2023-24 Postage Meter Leases		83.08
12815509	02/01/2024	Smith & Enright Landscaping	01-5800	2023-24 Lawn & Landscape		3,125.00
12815510	02/01/2024	Tri County Fire Protection	01-5600	Annual Extinguisher Testing - bvms	57.64	
				Annual Extinguisher Testing SES	58.00	
				Annual Extinguisher Testing ses-BV	603.00	
				Annual Extinguisher Testing-BVMS	408.00	1,126.64
12818234	02/15/2024	Ghan, Briana K	01-5200	Airport Mileage	92.59	
				CTO Mentorship Program	559.88	652.47

ie preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
12818235	02/15/2024	Amazon Capital Services, Inc.	01-4300	District Office supplies	25.83	
				Lighting repair	130.53	
				Maintenance supplies	76.37	
				Maintenance supplies	127.67	
				Rain Gear for Aides	420.66	
				Replacement radio antenna's	39.83	820.89
12818236	02/15/2024	AMS.Net, Inc.	21-5800	AMS Support for DC Upgrade	2,500.00	
				Rubrick Back up System	30,729.60	33,229.60
12818237	02/15/2024	AT&T	01-5910	2023-24 BV Fax Service	29.38	
				2023-24 District Office Phone Service	142.23	
				2023-24 SES Phone Service	58.92	230.53
12818238	02/15/2024	Aulenta, John A.	01-5800	2023-24 Evaluations & Assessments		6,750.00
12818239	02/15/2024	California Water Service Co	01-5530	2023-24 Water Service		525.08
12818240	02/15/2024	California's Valued Trust	01-3402	February 2024 Coverage	496.30	
			01-3701	February 2024 Coverage	562.75	
			01-5800	February 2024 Coverage recon	2.02	
			01-9513	February 2024 Coverage	99,901.35	100,962.42
12818241	02/15/2024	California-American Water Co	01-5540	2023-24 Waste Water Services		840.42
12818242	02/15/2024	CASC	01-5200	Action 2-Nor Cal Counselor Conference		957.00
12818243	02/15/2024	Central Coast VNA and Hospice	01-5800	Hearing & Vision Testing		1,720.00
12818244	02/15/2024	Department of Justice	01-5800	2023-24 Background Check Svcs		245.00
12818245	02/15/2024	Doctors on Duty Medical Group, Inc	01-5890	Driver Physical's		182.50
12818246	02/15/2024	F.A.S.T. Services, Inc.	01-5800	Interpreter for IEP	200.00	
				Interpreter for IEP meeting	200.00	400.00
12818247	02/15/2024	FedEx	01-5930	Overnight mail svcs		9.70
12818248	02/15/2024	Katelyn Pagaran	01-5800	Lesson Planning for RSP Math		2,170.00
12818249	02/15/2024	Lia McFarland	01-5800	Additional Assessment	1,875.00	
				Additonal Assessment	1,875.00	3,750.00
12818250	02/15/2024	Lyceum of Monterey County	01-5800	Spelling Bee Registration		400.00
12818251	02/15/2024	Monterey County Office of Education	01-5800	EL roadmap seminars		100.00
12818252	02/15/2024	nexVortex, Inc.	01-5910	2023-24 VOIP Service		437.27
12818253	02/15/2024	Pacific Gas & Electric	01-5520	2023-24 Electric/BVMS		7,869.68
12818254	02/15/2024	Ruben J Parra	01-5800	Driver instructor training		1,400.00
12818255	02/15/2024	Shred-it USA	01-5800	2023-24 Document Shredding		162.42
12818256	02/15/2024	Smokey Key Service	01-5600	Lock repairs		140.04
12818257	02/15/2024	Spreckels Water Company	01-5530	2023-24 Water Service/SES		1,310.34
12818258	02/15/2024	Sturdy Oil Company	01-4310	2023-24 Bus Fuel	1,971.71	

ie preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
12818258	02/15/2024	Sturdy Oil Company	13-4310	2023-24 Maint & Food Service Fuel	179.30	2,151.01
12818259	02/15/2024	Susi Epperson Consulting LLC	01-5200	Grants 4 Schools Conference		350.00
12818260	02/15/2024	Target Pest Control, Inc	01-5570	2023-24 Pest Control		180.00
12818261	02/15/2024	The Post Box	01-5800	2023-24 Livescan Services		150.00
12818262	02/15/2024	Veritiv	01-4300	Paper Towels for Transportation		40.23
12818263	02/15/2024	Verizon Wireless Services LLC	01-5940	2023-24 Cell Services		180.22
12818264	02/15/2024	Salina Lopez	01-5800	TB Test		45.00
12821557	02/29/2024	Carpenter, Autumn G	01-5200	Jan-Feb courier mileage		134.00
12821558	02/29/2024	Viarengo, Laura B	01-4300	Conference expenses-Action 2	1,060.01	
				Conference mileage-Action 2	440.86	1,500.87
12821559	02/29/2024	Christmore, Michelle	01-4300	Conference expenses	1,107.82	
			01-5200	Conference Mileage	158.12	1,265.94
12821560	02/29/2024	Amazon Capital Services,Inc.	01-4300	Antenna replacement credit	30.14-	
				Instructional-The Book Thief	183.64	
				Math Flash Cards	227.10	
				Replacement antennas	37.67	
			13-4300	Food service supplies	43.07	461.34
12821561	02/29/2024	AMS.Net,Inc.	21-5810	Data Center Upgrade		910.00
12821562	02/29/2024	BSK Associates	01-5800	Inspection Services for BVMS Solar Project		770.00
12821563	02/29/2024	CDW-G	21-4300	Aver doc cam		170.25
12821564	02/29/2024	Department of Justice	01-5800	2023-24 Background Check Svcs		294.00
12821565	02/29/2024	Eide Bailly LLP	01-5800	22-23 bond financial and performance audit		4,500.00
12821566	02/29/2024	F.A.S.T. Services, Inc.	01-5800	IEP interpreter		200.00
12821567	02/29/2024	FedEx	01-5930	Shipping		18.30
12821568	02/29/2024	Gavilan Pest Control	01-5570	2023-24 Pest Control		380.00
12821569	02/29/2024	Grainger	01-4300	Maintenance supplies		111.18
12821570	02/29/2024	Ivers, Robert L.	01-4300	Emission Testing on Busses		680.00
12821571	02/29/2024	J&S Refrigeration,Inc.	01-5600	Repair reach in freezer/BVMS		55.00
12821572	02/29/2024	Lozano Smith, LLP	01-5810	Jan 2024 General Legal		724.50
12821573	02/29/2024	Pacific Gas & Electric	01-5510	2023-24 Gas/BVMS	1,374.60	
				2023-24 Gas/SES	2,436.35	
			01-5520	2023-24 Electric/DO	1,383.71	
				2023-24 Electric/SES	6,488.66	11,683.32
12821574	02/29/2024	Playworks Education Energized	01-5800	Power of Play Renewal		1,500.00
12821575	02/29/2024	Smith & Enright Landscaping	01-5800	2023-24 Lawn & Landscape		3,125.00
12821576	02/29/2024	Webster Bank,N.A. Loan Operations	01-7438	Interest payment-Solar Project		121,202.38

ie preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Total Number of Checks					79	380,096.07

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	76	345,563.85
13	Cafeteria Fund	2	222.37
21	Building Fund	3	34,309.85
Total Number of Checks		79	380,096.07
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			380,096.07

ie preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



UNPAID STUDENT TEACHING AND PRACTICUM AGREEMENT

This Unpaid Student Teaching and Practicum Agreement (“Agreement”), effective as of the date of last signature, is made by and between National University, a California non-profit, public benefit corporation (“University”), located at 9388 Lightwave Ave., San Diego, CA 92123, and Spreckels Union Elementary School District (“Institution”), which is located at 130 Railroad Ave., Spreckels, CA 93962, USA, (individually, each a “Party,” and collectively, the “Parties”), who have partnered for the purpose of providing contractual services for students or a state-supported TK-12 educational service unit, with reference to the following facts:

1. RECITALS

1.1 Section 35160 of the California Education Code provides that the governing board of any Institution may initiate and carry on any program or activity or may otherwise act in any manner which is not in conflict with, or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which the Institution is established.

1.2 An agreement by Institution to provide student teaching or practicum to candidates enrolled in an education credential program offered by an institution of higher education approved by the California Commission on Teacher Credentialing (the “CTC”) is not inconsistent with the purposes for which the Institution is established.

1.3 University is accredited by WASC Senior College and University Commission (“WSCUC”). University has met all of the preconditions prescribed by the California Commission on Teacher Credentialing (“CTC”) to offer the following student teaching and practicum credential programs (“Programs”): Inspired Teaching and Learning, Teacher Education Internship Credential, Special Education Internship Credential, Preliminary Administrative Services Internship Credential, Pupil Personnel Services Internship Credential - School Counseling, and Pupil Personnel Services Internship Credential - School Psychology.

1.4 The University desires that the Institution provide student teaching and/or practicum to candidates enrolled in the University's Programs. The Institution agrees to provide such student teaching and/or practicum opportunities to candidates enrolled in University's Programs under the terms and conditions specified in this Agreement.

2. DEFINITIONS

2.1 “Institution” shall be inclusive of any District, Charter, or School, as applicable, over which Institution has authority.

2.2 “Candidate” shall refer to a student enrolled in a program at the University which is approved by the CTC, and which leads to an education credential. Candidates actively participate in the duties and functions of a teacher, school administrator, school counselor, or school psychologist under the direct supervision and instruction of one (1) or more Site Support Provider(s).

2.3 “Site Support Provider” (“SSP”) shall refer to an employee of the Institution holding a valid, clear teaching credential issued by the CTC and of whom has three (3) or more years’ teaching experience. SSP will under no circumstances be recognized or treated as an employee of the University.

2.4 “University Support Provider” (“USP”) shall refer to an employee of the University holding a valid credential issued by the CTC, a Pupil Personnel Services credential, or equivalent certification and experience as a teacher, school administrator, school counselor, school psychologist, or other education specialist.

2.5 “Quarter Unit” shall refer to the amount of academic credit earned by a Candidate through the successful completion, as determined by the University, of approximately twenty-five (25) hours of Student Teaching or between twenty (20)-to-forty (40) hours of Practicum.

2.6 “Student Teaching” shall refer to the active participation by a Candidate in the duties and functions of classroom teaching under the direct supervision and instruction of one (1) or more SSP holding the same credential as is being sought by the Candidate they support.

2.7 “Student Teaching Assignment” shall refer to the total assigned full days of Student Teaching which shall be comprised of five (5) days of Student Teaching a week for twelve (12)-to-eighteen (18) weeks, dependent upon the Candidate's program.



Student Teaching Assignments shall satisfy all requirements established by the CTC.

2.8 “Practicum” shall refer to the participation by a Candidate in the duties and functions of a school counselor, school psychologist, school social worker, or school attendance worker under the direct supervision and instruction of one (1) or more SSP in order to develop the Candidate’s abilities in various aspects of their respective program.

2.9 “Practicum Assignment” shall consist of between ninety (90) and six hundred (600) hours of Practicum depending upon the Candidate’s specific program requirements.

2.10 “Field Experience” and “Fieldwork” shall refer to the participation by a Candidate in the duties and functions of a school administrator under the direct supervision and instruction of a credentialed SSP. Under the supervision of one (1) or more SSP, Candidates shall be provided with the opportunity to demonstrate the full range of skills acquired during Practicum, develop additional knowledge and skills, and provide direct and indirect services to pupils, parents, and Institution staff in all areas of training. Field Experience/Fieldwork hours, location of participation, and qualifications vary depending upon the specific program requirements.

2.11 “Internship” shall refer to the participation by a Candidate in the duties and functions of a teacher, school administrator, school counselor, or school psychologist under the direct supervision and instruction of a credentialed SSP in the area listed on their credential. An “Intern” is a Candidate who is an employee of Institution or, as applicable, the Institution’s district and is paid as per their salary schedule. Notwithstanding, Interns who are participating in a School Psychologist Internship may be unpaid, depending on the placement and as approved by University in writing prior to placement.

2.12 “School Psychology Internship” shall refer to the participation by an Intern in the duties and functions of a school psychologist under the direct supervision and instruction of a credentialed SSP with a minimum of three (3) years of experience. Under the supervision of one (1) or more SSP, School Psychology Internship Interns shall be provided with the opportunity to demonstrate the full range of skills acquired during practicum or early field experiences, develop additional knowledge and skills, and provide direct and indirect services to pupils, families, and school staff in all areas of training as specified by the CTC and the National Association of School Psychologists (“NASP”). The hours, location of participation, and qualifications applicable to a Candidate’s School Psychology Internship will vary depending upon the specific requirements of the Candidate’s program.

3. TERMS AND CONDITIONS

3.1 Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum. Institution shall provide University Candidates with Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum, as applicable, in schools and classes of the Institution under the direct supervision and instruction of a qualified SSP. University and Institution from time to time shall agree as to the number of Candidates assigned to the Institution for Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum.

3.2 Institution Determination. Institution at its sole discretion may refuse to accept, or may terminate, any Candidate assigned to the Institution for Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum based upon its good faith determination that the Candidate is not performing to the standards of the Institution. Upon written notification by Institution, University shall promptly terminate the Candidate’s assignment to Institution.

3.3 University Determination. University shall determine the number of units of Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum each Candidate shall receive. Candidates shall be able to be eligible, subject to University and Institution’s mutual determination, for more than one (1) Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum assignment at Institution.

3.4 Institution Honorarium. As set forth within Exhibit A, attached hereto and incorporated herein by this reference, University shall provide the Institution with an honorarium for supervision of Candidates in specific Student Teaching, Field Experience/Fieldwork, and/or Practicum assignments at the completion of each semester or quarter, based on the number of units earned by the Candidate or by an otherwise predetermined amount set by University. Supervision of Candidates in Internship assignments is not eligible for honorarium. Institution shall submit an invoice based on the generated report received from the University Honorarium Specialist at the end of each semester or quarter, as applicable. Notwithstanding, in no event shall the total honorarium amount for supervision per Candidate exceed six hundred dollars (\$600.00). Institution



acknowledges that honorariums issued are dependent upon the length of supervision provided for each Candidate, and incomplete assignments are assessed on a pro-rated basis to the nearest completed quarter or semester unit, as reflected in Exhibit A. University shall pay Institution within thirty (30) days from the date on which the Institution's invoice is received.

3.5 Insurance. Institution and University will each obtain and maintain a broad form commercial general liability insurance policy with coverage of at least one million dollars (\$1,000,000) for each occurrence and two million dollars (\$2,000,000) in the aggregate, with no exclusion for molestation or abuse. The Parties will provide proof of such insurance upon execution of this Agreement to each other. For purposes of this Agreement, each of the Parties will provide workers' compensation insurance coverage for their own employees, and Candidates are not employees of the Institution.

3.6 Representations. University represents that all Candidates assigned to Institution for Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum are validly enrolled in a University credential program approved by the CTC. University makes no other representation, express or implied, about, or assumes any responsibility for, the Candidate's fitness or qualification to participate in the Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum. Nothing in this Agreement shall be construed as a delegation by Institution to University of any of Institution's duties and responsibilities for operation or supervision of the schools or classes of Institution.

3.7 Certificate of Clearance. In accordance with California Education Code Section 44320, each credential Candidate prior to assignment to Institution must obtain at their sole expense a "Certificate of Clearance," which includes a complete Live Scan Service. University will ensure that Candidates receive a Certificate of Clearance prior to beginning their assignment at Institution or hold a valid document issued by the CTC accounting for fingerprint clearance.

3.8 Tuberculosis Clearance. In accordance with California Education Code Section 49406, each credential Candidate prior to assignment to Institution must obtain at the Candidate's sole expense an examination by a licensed physician or surgeon within the past sixty (60) days to determine that they are free of active tuberculosis.

3.9 Video Assessment. Institution and University agree that the use of video recording equipment on any Institution property, including but not limited to, Institution classrooms, is solely for the purpose of assessing Candidates as part of the credentialing process. As applicable to a particular program, University requires use of video recording for Candidate reflection and as required by the California Teaching Performance Assessment ("CalTPA"), the Educational Specialist California Teaching Performance Assessment ("EdSp CalTPA"), and/or the California Administrator Performance Association ("CalAPA") to reflect, to the extent possible, a Candidate's knowledge, skills, and abilities to instruct TK-12 students while meeting state-adopted academic standards for their program. Institution shall inform Candidates of video recording policies in place for the CalTPA, EdSp CalTPA, and CalAPA task video capture requirement. Institution shall also provide SSPs with any and all applicable rules, regulations, and instructions relating to the assessment of Candidates. University and Institution agree no video recording of any Candidate will occur without prior written notification of the name of the Candidate as well as date, time, and location of the video recording to the principal of the school where the video recording is to take place. The principal of the school within the Institution where video recording is desired to take place shall provide written approval of said video recording, subject to the receipt of all necessary authorizations from the parents and/or guardians of Institution students who may be recorded as a result of the same. University and Institution agree no video recording of any Institution student shall be permitted to occur without the express written approval and authorization from the student's parent and/or guardian or as is otherwise consistent with Institution's policy.

3.10 Control, Supervision, and Evaluation of Assessment. The control, supervision, evaluation, and/or direction of all Candidates and any other University personnel in connection with the assessment of the Candidate will be at the University's sole and exclusive discretion.

3.11 Confidentiality of Student Records. For purposes of this Agreement, and pursuant to the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g; 34 C.F.R. Part 99, as amended ("FERPA"), University designates Institution as having a legitimate educational interest in the educational records of any Candidate who participates in the Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum experience at Institution to the extent that access to the records is required by Institution to carry out the relevant educational experience. Institution agrees to maintain the confidentiality of each Candidate's educational record in accordance with the provisions of FERPA.

3.12 Confidentiality of Institution Pupil Records. No Candidate will have access to or have the right to receive any Institution pupil records, except to the extent necessary in the regular course of assisting in providing services to pupils as



part of the Candidate's Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum. The discussion, transmission, or narration in any form by Candidates of any individually identifiable pupil information, educational, medical, or otherwise, which is obtained in the course of the Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum experience, is forbidden except as a necessary part of the practical experience. To the extent a Candidate is given access, they are subject to the privacy regulations outlined in FERPA. Otherwise, Candidates shall use de-identified information only (and not personally identifiable pupil information) in any discussions about the Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum experience with University, its employees, agents or others.

3.13 Publicity. Neither University nor Institution shall cause to be published or disseminated any advertising materials, either printed or electronically transmitted, which identifies the other party or its facilities with respect to this Agreement, without the prior written consent of the other party. In addition, neither party may use the names, logos, or trademarks of the other party without its prior written consent.

3.14 Unpaid Student Teaching, Field Experience/Fieldwork, Internship, and Practicum Parameters. University and Institution agree and understand that Student Teaching, Field Experience/Fieldwork, Internship, and Practicum Candidates are not employees of University or Institution and are not entitled to benefits of any kind or nature normally provided employees of University or Institution and/or to which employees are normally entitled, including but not limited to, State Unemployment Compensation or Workers' Compensation. A Student Teaching, Field Experience/Fieldwork, Internship, and/or Practicum Candidate's primary coverage for Candidate injuries shall be Candidate's personal medical insurance. Institution further understands and agrees to the following pursuant to the Fair Labor and Standards Act ("FLSA"):

- a. The Student Teaching, Field Experience/Fieldwork, Internship, and Practicum Candidates and Institution understand that there is no expectation of compensation;
- b. The Student Teaching, Field Experience/Fieldwork, Internship, and Practicum experiences are similar to that which would be given in an educational environment;
- c. The Student Teaching, Field Experience/Fieldwork, Internship, and Practicum experiences are tied to a Candidate's formal education program by integrated coursework or the receipt of academic credit;
- d. The Student Teaching, Field Experience/Fieldwork, Internship, and Practicum experiences' timeframes with the Candidate and Institution correspond to the program in which the Candidate is enrolled;
- e. The duration of the Student Teaching, Field Experience/Fieldwork, Internship, or Practicum experience for each Candidate is limited to the duration of time required to either complete the Candidate's program's required hours or to complete the Candidate's course;
- f. The Candidate's Student Teaching, Field Experience/Fieldwork, Internship, or Practicum compliments, rather than displaces, the work of Institution's paid employees while providing significant educational benefits to the Candidate; and
- g. Institution understands that Candidate is participating in the Student Teaching, Field Experience/Fieldwork, Internship, or Practicum experience for experience and is not entitled to a job at the conclusion of the same.

3.15 Orientation. Each SSP must complete an orientation provided by University regarding the University program curriculum and assessments applicable to the program in which the Candidate the SSP is supervising is enrolled. For SSP supervision of Candidates enrolled in Teacher Education and Special Education Support programs, SSP orientation includes a minimum of ten (10) hours of initial orientation provided through University on the program curriculum, effective supervision approaches, including, but not limited to, cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices, and program curriculum and assessments, including, but not limited to, the Teaching Performance Expectations ("TPEs"), the California Teaching Performance Assessment ("CalTPA"), and the Educational Specialist California Teaching Performance Assessment ("EdSp CalTPA").

3.16 Institution Administrator. Any Institution with Candidates in Student Teaching, Field Experience/Fieldwork, Internship, or Practicum programs must have a fully qualified administrator holding an administrative services credential or equivalent.

3.17 Infectious Diseases. Institution shall inform and advise Candidates and USP regarding the current status of infectious diseases at Institution prior to arriving on site. Institution shall also provide appropriate PPE to Candidates and USP while on site.



3.18 Term. The term of this Agreement shall commence as of the Effective Date above and shall continue until terminated in accordance with the terms and conditions in this Agreement (the “Term”). Either Party may terminate this Agreement upon thirty (30) days’ prior written notice to the other Party. Provided, however, all Candidates completing Student Teaching, Field Experience/Field Work, Practicum, or Internship assignment(s) at Institution as of the date of such notice shall be permitted to complete their assignment(s) so long as said Candidate is not the cause of the termination of the Agreement.

3.19 Attorney’s Fees. In the event any Party hereto commences litigation for the interpretation, specific performance, or damages for the breach of this Agreement, the prevailing Party shall be entitled to a judgment or award against the other Party in an amount equal to reasonable attorney’s fees and expenses incurred, together with all other appropriate legal or equitable relief.

3.20 Notices. All notices, demands, or other communications given under this Agreement shall be in writing and shall be deemed to have been duly given as of the second business day after mailing by United States mail, postage pre-paid, addressed to the addresses set forth below, or to such other address or to such other person as any Party hereto shall designate to the other Party for such purposes in the manner hereinabove set forth. Personal delivery of such notice, demand, or communication may also be made to the above-described addressees and shall be deemed given as of the date of such delivery.

3.21 Entire Agreement. This Agreement contains the entire agreement between the Parties relating to the transactions contemplated hereby and supersedes any prior agreements between the Parties with respect to the subject matter hereof, whether written or oral, and any such prior agreements are cancelled as at the date of this Agreement but without prejudice to any rights which have already accrued to either of the Parties. No modification, waiver, amendment, discharge, or change to the Agreement shall be valid unless the same is in writing and signed by the Party against which the enforcement of such modification, waiver, amendment, discharge, or change is or may be sought.

3.22 Miscellaneous Provisions. This Agreement (i) shall be binding upon and inure to the benefit and be enforceable only by the Parties hereto and their respective legal representatives, successors, or assigns, (ii) may be executed in any number of counterparts, each of which may be deemed to be an original, but all of which together shall constitute one and the same instrument, (iii) shall be construed and enforced in accordance with the laws of the State of California.

3.23 Mutual Indemnification. University shall defend, indemnify and hold Institution, its Board, officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys’ fees) or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys’ fees, or claims for injury or damages are caused by or resulting from the negligent or intentional acts or omissions of University, its Board, officers, agents, or Candidates. Institution shall defend, indemnify and hold University, its Board, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney’s fees) or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys’ fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of Institution, its Board, officers, agents, employees or volunteers.

3.24 Dispute Resolution. In the event of any dispute, claim, question, or disagreement arising from or relating to this Agreement or the breach thereof, the Parties hereto shall use their best efforts to settle the dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and, recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties. If they do not reach such solution within a period of sixty (60) days, then, upon notice by either party to the other, all disputes, claims, questions, or differences shall be communicated to the other Party in writing in advance of any filed litigation to provide the Parties a further opportunity to reach a resolution by means of formal mediation.

3.25 Limitation of Liability. Except for obligations to make payment under this Agreement, liability for indemnification, liability for breach of confidentiality, or liability for infringement or misappropriation of intellectual property rights, in no event shall either Party or any of its representatives be liable under this Agreement to the other party or any third party for consequential, indirect, incidental, special, exemplary, punitive, or enhanced damages, lost profits or revenues or diminution in value arising out of, or relating to, and/or in connection with any breach of this Agreement, regardless of whether such damages were foreseeable, whether or not it was advised of the possibility of such damages and the legal or equitable theory (contract, tort, or otherwise) upon which the claim is based.

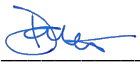


3.26 Non-Discrimination and Commitment to Diversity, Equity, and Inclusion. The Parties agree not to discriminate against any individual under this Agreement because of race, color, religion, sex, gender, ancestry, age, national origin or disability (as defined in The Americans with Disabilities Act of 1990, 42 USC 12101, et seq. and any regulation promulgated thereunder) or any other unlawful basis. Institution agrees to recognize and support the University's commitment to diversity, equity, and inclusion.

3.27 Title IX. University strictly adheres to Title IX of the Education Amendments of 1972, the federal Campus Sexual Violence Elimination Act; United States Department of Education regulations and directives; and the University's sexual harassment policy and procedures (collectively, "Regulations"). Specifically, the Regulations apply to all students, employees, visitors, and other third parties on University-controlled or affiliated property, including institutions and entities with whom University places its employees or students. Further, such Regulations prohibit unequal treatment on the basis of sex/gender as well as sexual harassment, misconduct and violence. As a condition of employment, enrollment, doing business, or being permitted on University-controlled or affiliated property, the above-mentioned individuals, organizations, and entities must agree to: (1) Report any and all allegations of discrimination, harassment, (including sexual harassment, or violence) promptly to the Title IX Coordinator via the reporting form at the following link: <https://www.nu.edu/reportit/>, or by using one of the other methods of communication with the Title IX Coordinator found at the following link: <https://www.nu.edu/title-ix/erp/>; (2) Cooperate with University's investigation; and (3) Cooperate fully with all sanctions that University may impose against those who are found to have violated the Regulations. If the individual, organization, or entity fails to adhere to any of the aforementioned requirements, University reserves the right to take appropriate action, including but not limited to: immediate removal from University-controlled or affiliated property, discipline of employees and students (including termination of employment and/or enrollment); and/or termination of business or contractual relationships.

IN WITNESS WHEREOF, the Parties have executed this Agreement effective the date first written above.

National University

By: 
Dave C. Lawrence, MBA, Ed.D.
EVP, Admin. & Finance; CFO

Dated: Feb 21, 2024

University Contact Information
Contract Coordinator
National University
9388 Lightwave Ave.
San Diego, CA 92123
(858) 642-8417
credcontracts@nu.edu

Spreckels Union Elementary School District

By: 
By: Eric Tarallo (Feb 21, 2024 08:55 PST)

Name: Eric Tarallo

Title: Superintendent

Dated: Feb 21, 2024

Telephone: _____

Address: 130 Railroad Ave., Spreckels, CA 93962, USA



EXHIBIT A

Honorariums

A maximum honorarium of \$300.00 per course per Candidate is awarded for supervision of Candidates enrolled in the following University programs: **Inspired Teaching and Learning Teacher Education Credential; Special Education Credential; and Preliminary Administrative Services Credential**. The below table sets forth the honorarium amounts to be awarded based on the duration of supervision provided:

Traditional Setting			Block Setting		
One Period	25%	$\$300 \times .25 = \75	One Period	33%	$\$300 \times .33 = \99 rounded to \$100
Two Periods	50%	$\$300 \times .50 = \150	Two Periods	66%	$\$300 \times .66 = \198 rounded to \$200
Three Periods	75%	$\$300 \times .75 = \225	Three Periods	100%	3 periods = \$300
Four or More Periods	100%	4 periods or more = \$300	*****	*****	*****

A maximum honorarium of \$150.00 per course per Candidate is awarded for supervision of Candidates enrolled in the following University programs: **Pupil Personnel Services Credential: School of Counseling and Pupil Personnel Services Credential: School of Psychology**. The below table sets forth the honorarium amounts to be awarded based on the duration of supervision provided:

Traditional Setting			Block Setting		
One Period	25%	\$37.50	One period	33%	\$50.00
Two Periods	50%	\$75.00	Two Periods	66%	\$100.00
Three Periods	75%	\$112.50	Three Periods	100%	\$150.00
Four Periods	100%	\$150.00	*****	*****	*****

SPRECKELS UNION ELEMENTARY SCHOOL DISTRICT
130 Railroad Avenue, Spreckels, CA. 93962

RFP No. SUSDCAT2FY24



E-RATE FY2024-2025
CATEGORY 2 – NETWORK ELECTRONICS

FCC Form 470# 240007429

Bid Documents and General Conditions
The District will receive bids at:

Spreckels Union School District
District Office
130 Railroad Ave. (physical address)
PO Box 7362 (mailing address)
Spreckels, CA 93962

Until 2:00 P.M., local time on BID DUE DATE **Friday, January 19, 2024**

Bids are late at 2:01 P.M. The District clock is the official time.

NOTE: Bids submitted to other locations are non-responsive.
The District will reject such offers.

NOTICE INVITING BIDS

NOTICE IS HEREBY GIVEN that the Spreckels Union School District of Monterey County, California, acting by and through its Governing Board, hereinafter referred to as the District will receive up to, but not later than 2:00 p.m. BID DUE DATE **Friday, January 19, 2024** at 130 Railroad Ave, Spreckels, CA 93962, sealed bids for the award of ERate contracts for the following:

E-RATE FUNDING YEAR
(2024-2025)
2 SITE LOCATIONS
NETWORK ELECTRONICS
RFP NO. **SUSDCat2FY24**

All proposals shall be submitted separately and sealed in a package plainly marked with the appropriate title for each proposal. The Board reserves the right to reject any or all proposals and to waive informality in any proposals received. No vendor may withdraw his proposal for a period of Ninety (**90**) calendar days after the date set for the receipt of proposals.

Vendor must participate in the E-Rate Program and must provide a Service Provider Identification Number (SPIN) and Federal Registration Number (FCC-FRN) with the proposal.

INSTALLATION REQUIRED

PROCUREMENT TIMELINE	
RFP ISSUED:	12/21/2023
REQUESTS FOR INFORMATION DEADLINE	1/10/2024 by 2pm PST
RESPONSE TO INFORMATION PROVIDED	1/11/2024
28 days (required) complete	1/18/2024
PROPOSALS DEADLINE:	1/19/2024 by 2pm PST
BID EVALUATION AND VENDOR SELCTION	1/22/2024
PROJECT START DATE:	PENDING FUNDING APPROVAL
PROJECT END DATE:	9/30/2025 +USAC APPROVED EXTENSIONS

E-RATE FUNDING YEAR (2024-2025) RFP

Network Electronics RFP # SUSDCat2FY24

E-RATE SUPPLEMENTAL TERMS AND CONDITIONS

Signed copy to be returned with proposal and/or bid response ("Proposal") in response to this Solicitation ("RFP/RFB/RFQ").

The Telecommunications Act of 1996 established a fund by which Schools and Libraries ("Applicant" or "Applicants") across the Country could access discounts on eligible telecommunications products and services. The program is commonly known as the E-rate Program. The eligibility for discounts on internet access, telecommunications products and services, internal connection products, services and maintenance is determined by the Federal Communications Commission ("FCC"). Funding is made available upon application approval by the Universal Service Administrative Company ("USAC"), which was established by the Act. The amount of discount is based on the numbers of students eligible to receive free and reduced price meals.

1) E-RATE CONTINGENCY

The project herein may be contingent upon the approval of funding from the Universal Service Fund's Schools and Libraries Program, otherwise known as E-rate. Even after award of Agreement(s) and/or E-rate funding approval is approved, the Applicant may or may not proceed with the project, in whole or in part. Execution of the project, in whole or in part, is solely at the discretion of the Applicant.

2) SERVICE PROVIDER REQUIREMENTS

The Applicant expects Service Providers to make themselves thoroughly familiar with any rules or regulations regarding the E-rate program.

- a. Service Providers are required to be in full compliance with all current rules and requirements and future rules and requirements issued by the FCC and USAC throughout the agreement period of any Agreement entered into as a result of this RFP/RFB/RFQ.
- b. Service Providers are responsible for providing a valid Service Provider Identification Number ("SPIN"). More information about obtaining a SPIN may be found at this website: <https://www.usac.org/e-rate/service-providers/step-1-obtain-a-spin/>
- c. Service Providers are responsible for providing a valid Federal

Communications Commission Registration Number (“FRN”) at the time the Proposal is submitted. More information about obtaining an FRN may be found at this website: <https://fjallfoss.fcc.gov/coresWeb/publicHome.do>

d. Service Providers are responsible for providing evidence of FCC Green Light Status at the time the Proposal is submitted. Any potential Service Provider found to be in Red Light Status must provide an explanation of the steps it is undertaking to be removed to Red Light Status and the expected timeframe for resolution. A Service Provider's sustained Red Light Status may be grounds for termination of the Agreement as it could prohibit the Service Provider from providing E-rate discounts in a timely manner which would cause harm to the Applicant. More information about FCC Red and Green Light Status may be found at this website: http://www.fcc.gov/debt_collection/welcome.html

e. Products and services must be delivered before billing and E-rate discounting can commence. At no time may the Service Provider invoice before July 1, 2024.

f. Prices must be held firm for the duration of the associated E-rate Funding Year(s) or until all work associated with the project is complete (including any Agreement and USAC-approved extensions).

g. Goods and services provided shall be clearly designated as “E-rate Eligible.” Non-eligible goods and services shall be clearly called out as 100% non-eligible or shall be “cost allocated” to show the percentage of eligible costs per USAC guidelines.

h. For Category 2 services, within one (1) week of notification of award, the awarded Service Provider must provide the Applicant a bill of materials using a completed and most current and appropriate version of USACs “Bulk Upload Template” (formerly known as the Item 21 attachment) located at <https://www.usac.org/e-rate/applicant-process/applying-for-discounts/fcc-form-471-filing/>. Subsequent schedules of values and invoices must match the Bulk Upload Template and approved Funding Request Line Items or subsequent approved service substitutions. If the service provider’s proposal consisted of pricing per eligible location, a summary sheet and summary Bulk Upload Template must be provided to describe the cumulative amount for all sites.

i. In the event of questions during an E-rate pre-commitment review, post-commitment review and/or audit inquiry, the awarded Service Provider is expected to reply within 3 days to questions associated with its proposal.

j. The awarded Service Provider is required to send copies of all forms and invoices to the Applicant prior to invoicing USAC for pre-approval. Failure to comply with this requirement may result in the Applicant placing the vendor on an

“Invoice Check” with the USAC: <https://www.usac.org/e-rate/applicant-process/invoicing/invoice-check/>.

k. Service providers must comply with the FCC rules for Lowest Corresponding Price ("LCP"). Further details on LCP may be obtained at USAC's website: <https://www.usac.org/e-rate/service-providers/step-2-responding-to-bids/lowest-corresponding-price/>.

l. Service providers must not propose any equipment or services produced or provided by companies, their parents, affiliates, and subsidiaries, found to pose a national security threat to the integrity of communications networks or the communications supply chain as required by FCC rules. See <https://www.usac.org/about/reports-orders/supply-chain/>. Any proposed solution including Covered Equipment or Services as defined by the FCC will be disqualified. If, after award of the project it is found Covered Equipment or Services are included, the award and/or Agreement will be considered to be null and void. See <https://www.fcc.gov/supplychain> for further information on FCC requirements.

m. SPAM and/or robotic responses will not be considered valid Proposals and will be disqualified from consideration.

n. Any Service Provider proposals identifying contingency fees such as allocations for change orders, tariffs, or other speculative fees not specifically called out for in the scope and/or terms of the RFP/RFB/RFQ will automatically be included in the Proposal price and subject to evaluation unless otherwise specified in the RFP/RFB/RFQ. Contingency fees not pre-approved by the Applicant will not be allowed.

3) SERVICE PROVIDER ACKNOWLEDGEMENTS

a. The Service Provider acknowledges that no change in the products and/or services specified in its proposal will be allowed without prior written approval from the Applicant and a USAC service substitution approval with the exception of a Global Service Substitutions. See <https://www.usac.org/e-rate/applicant-process/before-youre-done/service-substitutions/>.

b. The Service Provider acknowledges that all pricing and technology infrastructure information in its Proposal shall be considered as public and non-confidential pursuant to §54.504 (2)(i)(ii).

c. The Service Provider acknowledges that its offer is considered to be the lowest corresponding price pursuant to § 54.511(b). Service Providers found not to be providing Lowest Corresponding Price (LCP) may be required to repay any

identified overcharges to USAC. The Service Provider acknowledges that LCP is solely the service provider's responsibility and it will not hold the Applicant liable, or seek reimbursement from any applicant, for any appeals, commitment adjustments or funding recoveries.

d. The Service Provider attests that its offer does not violate the FCC's Supply Chain certifications included in the FCC Form 473. Supply Chain requirements and certifications can be viewed at USAC's Website:

<https://www.usac.org/about/reports-orders/supply-chain/>.

e. This offer is in full compliance with USAC's Free Services Advisory <https://www.usac.org/e-rate/applicant-process/competitive-bidding/free-services-advisory/>. There are no free services offered that would predicate an artificial discount and preclude the applicant from paying its proportionate non-discounted share of costs. The Service Provider agrees to provide substantiating documentation to support this assertion should the applicant, USAC, or the FCC request it.

4) **STARTING SERVICES/ADVANCE INSTALLATION**

Category 1 Services

The annual E-rate Funding Year begins on July 1 and expires on June 30 of each calendar year. Regardless of the Agreement's "effective date," E-rate eligible goods and/or services requested in this RFP/RFB/RFQ shall be delivered no earlier than the start of the 2024 funding year (July 1, 2024). If Category 1 services (Telecommunication Services and Internet access) will begin on or shortly after July 1 of a funding year, the service provider, in some cases, may need to undertake some construction and installation work prior to the beginning of that funding year. Within the limitations indicated below, the infrastructure costs of a service provider can be deemed to be delivered at the same time that the associated Category 1 services begin. That is, if services begin on July 1, then the delivery of service provider infrastructure necessary for those services can be considered as also delivered on July 1. However, NO INVOICING can take place prior to July 1 of the associated Funding Year.

Early Funding Conditions

Category 1

There are four conditions that must be met in order for USAC to provide support in a funding year for Category 1 infrastructure costs incurred prior to that funding year.

- *Initiation of installation cannot take place before selection of the service*

provider pursuant to a posted Form 470 and in any event no earlier than six months prior to July 1 of the funding year.

- The Category 1 service must depend on the installation of the infrastructure.*
- The underlying Category 1 service cannot have a service start date prior to July 1 of the funding year.*
- No invoices can be submitted to USAC for reimbursement prior to July 1 of the funding year.*

For more information, please refer to the FCC Order involving the Nassau County Board of Cooperative Educational Services (DA 02-3365 , released December 6, 2002). This FCC decision only applies to Priority/ Category 1 services (telecommunications services and Internet access).

The complete text can be found at the following URL:

<https://www.usac.org/e-rate/applicant-process/starting-services/advance-installation/>

Category 2

There are two conditions that allow USAC to provide support in a funding year for Category 2 Internal Connections (equipment and services) incurred prior to that funding year.

- Applicants may seek support for Category 2 eligible services purchased on or after April 1, three months prior to the start of funding year on July 1. This will provide schools with the flexibility to purchase equipment in preparation for the summer recess and provide the maximum amount of time during the summer to install these critical networks.*
- No invoices can be submitted to USAC for reimbursement prior to July 1 of the funding year.*

For more information, please refer to the FCC Report and Order and Further Notice of Proposed Rulemaking ([FCC 14-99](#) , released July 23, 2014).

It is important to note NO FCC FORM 474 INVOICING can take place before the Funding Commitment Decision Letter is issued, the FCC Form 486 is approved, and/or prior to July 1 of the funding year.

5) INVOICING

- The Service Provider agrees to bill and receive a portion of the payment for the provisions of goods and services described herein directly from USAC via the FCC Form 474 Service Provider Invoice (SPI). The Applicant will only be responsible for paying its non-discounted share of costs and does not intend to use the BEAR

process (FCC Form 472). The maximum percentage the Applicant will be liable for is the pre-discount amount minus the funded amount as shown on the FCC Form 471 Funding Request Number ("FRN") and associated FRN Line Items and any identified ineligible costs. Upon the successful receipt or posting of a Funding Commitment Decision Letter from USAC and submission, certification and USAC approval of FCC Form 486, the Applicant shall pay only the discounted amount beginning with the billing cycle immediately following said approval. Alternatively, should the Applicant decide that it is in the best interest of the Applicant to file an FCC Form 472, the Applicant will inform the Service Provider of its intent.

b. The Service Provider agrees that it will not invoice USAC for equipment or services that have not been delivered to and accepted by the Applicant and installed. If equipment is being drop-shipped to the Applicant and the Applicant is responsible for installing the equipment, the Service Provider may not invoice USAC until equipment is received and accepted by the Applicant.

c. All Service Provider invoicing to USAC must be completed within 120 days from the last day of service. Should the Service Provider fail to invoice USAC in a timely manner, the Applicant will only be responsible for paying its non-discounted share.

6) FCC/USAC AUDITS

The E-rate program requires that all records be retained for at least ten (10) years from the last date of service provided on a particular funding request. The Service Provider hereby agrees to retain all books, records, and other documents relative to any Agreement resulting from this RFP/RFB/RFQ for ten (10) years after final payment. The Applicant, its authorized agents, and/or auditors reserves the right to perform or have performed an audit of the records of the Service Provider and therefore shall have full access to and the right to examine any of said materials within a reasonable period of time during said period.

7) PROCUREMENT OF ADDITIONAL GOODS AND/OR SERVICES AND AGREEMENT TERM

During the term of any Agreement resulting from this RFP/RFB/RFQ, the Applicant may elect to procure additional or like goods and/or services offered by the Service Provider t. Such services shall be negotiated and obtained via an official amendment to this Agreement and approval by the Applicant's Governing Board. All terms, conditions, warranties, obligations, maintenance and support of said goods or services shall have a coterminous expiration date with the original date of this Agreement. The Applicant shall not enter into a separate Agreement for said goods or services. Service Providers must state in their proposal that they acknowledge, accept and are in agreement with coterminous expiration conditions.

I, the undersigned, as an authorized agent of _____ (Service Provider Name), hereby certify that I have read the E-rate Supplemental Terms and Conditions, am fully compliant and intend to cooperate with the E-rate process as outlined above.

Signature: _____ **Title:** _____

Phone Number: _____ **Email:** _____

Service Provider Name: _____

Service Provider FCC Registration Number: _____

Service Provider Identification Number: _____

SUBMISSION INSTRUCTIONS

All proposals should be signed in the name of the vendor and bear the signature of the person authorized to sign proposals for the firm.

Mail proposal by BID DUE DATE indicated on page 1.

Spreckels Union School District
Attn.: Briana Ghan
Address: 130 Railroad Ave. (physical address)
PO Box 7362 (mailing address)
Spreckels, CA 93962

Or Alternative Submission Instructions

Electronic copies should be submitted via email to Briana Ghan, bghan@susd.net with a subject line: **Form 470#240007429 [VENDOR NAME] Final Proposal**

It is the sole responsibility of each respondent to ensure all submittals and attachments are received by the District before the deadline. The District assumes no responsibility for transmission failures.

Verification of receipt can be made by contacting:
Briana Ghan
bghan@susd.net

Requests for verification of receipt must be made by email only. Emails seeking verification of receipt should include "Verification of RFP Receipt" in the subject line.

The Spreckels Union School District may choose to ask clarification questions or request additional information.

Spreckels Union School District reserves the right to reject any and all proposals and to waive any informality, technical defect or clerical error in any Bid Proposal Package, as the interest of the SPRECKELS UNION SCHOOL DISTRICT may require. The Service Provider's quotation submission is recognition of this right.

In addition, the District reserves the right to fund, (proceed with project or purchase) or not to fund, regardless of E-Rate approval.

REQUESTS FOR INFORMATION

All requests for information (RFI) should be sent via e-mail to Briana Ghan, bghan@susd.net, by the deadline on page 2. The District will not respond to phone inquiries. All addendum(s), questions and answers will be posted to the E-rate EPC website at <https://portal.usac.org/suite/>. Please "Follow" the Form 470 to receive all EPC updates pertaining to the Form 470.

EVALUATION AND SELECTION CRITERIA

The District, in compliance with Federal Communications Commission (FCC) rules, will award to the vendor(s) providing the most cost-effective service offering. Per the Sixth Report and Order, FCC 10-175, FCC rules dictate the following:

§ 54.503 (c)(2)(vii) All bids submitted for eligible products and services will be carefully considered, with price being the primary factor, and the bid selected will be for the most cost-effective service offering consistent with § 54.511.

§ 54.511 Ordering Services (a) Selecting a provider of eligible services. In selecting a provider of eligible services, schools, libraries, library consortia, and consortia including any of those entities shall carefully consider all bids submitted and must select the most cost-effective service offering. In determining which service offering is the most cost-effective, entities may consider relevant factors other than the pre-discount prices submitted by providers, but price should be the primary factor considered.

Therefore, the District may consider factors other than price alone in the consideration of bids; price for E-rate eligible goods and services will be the primary factor considered.

SELECTION CRITERIA:

Eligible Price/Charges	40%
Ineligible Cost	10%
District Experience	20%
Ability to deliver service in desired timeframe	15%
Vendor qualifications/certifications	15%
Total	100%

TRADE NAMES AND ALTERNATIVES

For convenience in designation on the plans or in the specifications, certain articles or materials to be incorporated in the work may be designated under a trade name or in the name of a manufacturer. Whenever in specifications any materials, process, or article is indicated or specified by grade, patent, or proprietary name or by name of manufacturer, such specification shall be deemed to be used for the purpose of facilitating description of material, process or article desired and shall be deemed to be followed by the words "or equal," and service provider may, unless otherwise stated, offer any material, process or article which shall be substantially equal or better in every respect to that so indicated or specified. Burden of proof as to equality of any material, process or article shall rest with service provider. Service Provider shall submit request together with substantiating data for substitution of any "or equal" item within the response by the closing of bids. Provision authorizing submission of "or equal" justification data shall not in any way authorize an extension of time of bid response.

Please note: All "or equal" components must not void and must be supported by corresponding manufacturer warranty.

The District retains the right to be sole judge as to whether equivalency has been proven and whether alternatives will be accepted.

SCOPE OF WORK

No refurbished equipment is acceptable

The District is seeking to purchase sixteen (16) Vertiv 500VA LI UPS, two (2) Vertiv 1500VA LI UPS, one (1) Vertiv 2000VA LI UPS, thirteen (13) Vertiv 3000VA LI UPS, three (3) Vertiv 48V External Battery Cabinets.

The proposed solution price must include a complete bill of materials, applicable sales tax, applicable shipping, and optional professional services.

The scope of the project will be as follows:

- Removal & proper recycling of sixteen (16) APC 550VA UPS, two (2) Eaton 1500VA UPS, one (1) Eaton 2200VA UPS, fourteen (14) Eaton 3000VA UPS, and seven (7) Eaton EBM units.
- Configuration of IP Settings on sixteen (16) Vertiv Network Management Cards.
- Installation of sixteen (16) Vertiv 500VA LI UPS, two (2) Vertiv 1500VA LI UPS, one (1) Vertiv 2000VA LI UPS, thirteen (13) Vertiv 3000VA LI UPS, three (3) Vertiv 48V External Battery Cabinets.
- Connect four (4) existing 30A Eaton UDP power strips to new Vertiv UPS units.
- Basic configuration of network cards for email alerting of UPS alarms/faults.
- All work to be completed after-hours or on a Saturday.

REQUEST FOR SUBSTITUTION

Bidder may, unless otherwise stated, offer any material, process, article, etc., which shall be materially equal or better in every respect to that so indicated or specified (Specified Item) and will completely accomplish the purpose of the Contract Document. If bidder desires to offer a substitution for a Specified Item, such bidder must submit evidence as to whether the proposed substitution:

- (1) Is equal in quality service ability to the Specified Item;
- (2) Will entail no changes in detail, construction and scheduling of related work;
- (3) Will be acceptable in consideration of the required design and artistic effect;
- (4) Will provide no cost disadvantage to District;
- (5) Will require no excessive or more expensive maintenance, including adequacy and availability of replacement parts; and
- (6) Will require no change of the construction schedule.

ORDER TERM

District reserves the right to order quantities in any size lot or lots of quantities. Pricing must remain firm for the period of April 1, 2024 thru September 30, 2025. The District reserves the right to extend the intent to purchase for an additional annual term through September 30, 2026.

PRICING SUBMISSION INSTRUCTIONS

Please submit Quotations by school, as well as a summary page, and include the following:

Project Summary

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 3000VA 2700W 120V Rack Tower	GXT5LI-3000LVRT2UXLN	13				
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 2000VA 1800W 120V Rack Tower	GXT5LI-2000LVRT2UXLN	1				
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 1500VA 1350W 120V Rack Tower	GXT5LI-1500LVRT2UXLN	2				

Vertiv Liebert External Battery Cabinet for Liebert GXT5 LIO UPS 48V	VEBCLI-48VRT1U	3				
Vertiv Liebert PSA5 UPS - 500VA 300W Line Interactive AVR Tower Energy Star	PSA5-500MT120	16				
Vertiv Liebert 1U 2-Post Rack Mount Kit for 1U PSI5 UPS and 1U GXT5 EBC	2POSTRMKIT1U	2				
			Tax			
			Installation			
			Freight/Shipping			
			Grand Total			

Spreckels Elementary School
4th & Hatton, Spreckels, CA 93962

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 3000VA 2700W 120V Rack Tower	GXT5LI-3000LVRT2UXLN	7				
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 2000VA 1800W 120V Rack Tower	GXT5LI-2000LVRT2UXLN	1				
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 1500VA 1350W 120V Rack Tower	GXT5LI-1500LVRT2UXLN	1				
Vertiv Liebert External Battery Cabinet for Liebert GXT5 LIO UPS 48V	VEBCLI-48VRT1U	2				

Vertiv Liebert PSA5 UPS - 500VA 300W Line Interactive AVR Tower Energy Star	PSA5-500MT120	13				
Vertiv Liebert 1U 2-Post Rack Mount Kit for 1U PSI5 UPS and 1U GXT5 EBC	2POSTRMKIT1U	1				
Tax						
Installation						
Freight/Shipping						
Grand Total						

Buena Vista Middle School
18250 Tara Dr. Salinas, CA 93908

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 3000VA 2700W 120V Rack Tower	GXT5LI-3000LVRT2UXLN	6				
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 1500VA 1350W 120V Rack Tower	GXT5LI-1500LVRT2UXLN	1				
Vertiv Liebert External Battery Cabinet for Liebert GXT5 LIO UPS 48V	VEBCLI-48VRT1U	1				
Vertiv Liebert PSA5 UPS - 500VA 300W Line Interactive AVR Tower Energy Star	PSA5-500MT120	3				

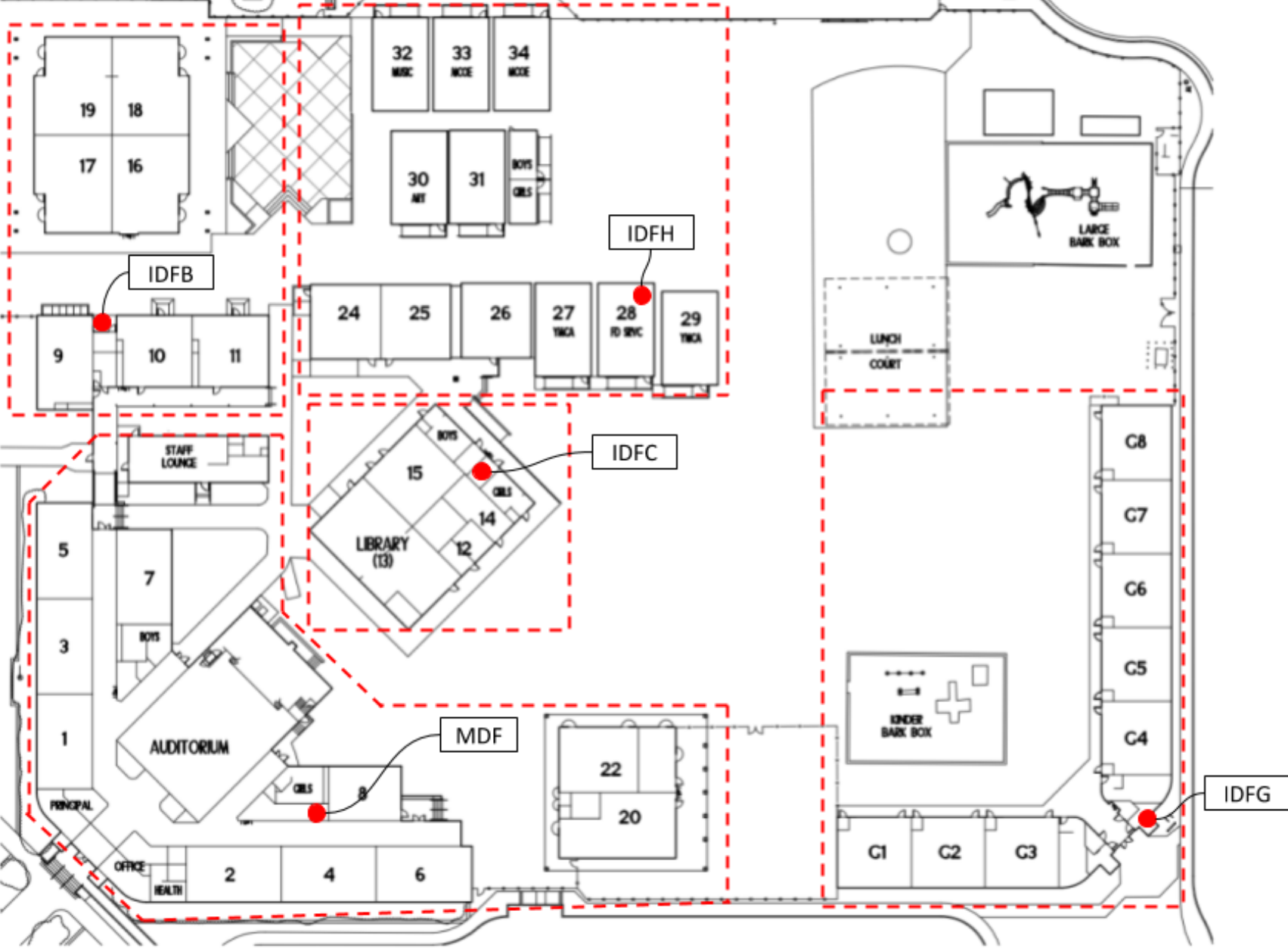
Vertiv Liebert 1U 2-Post Rack Mount Kit for 1U PS15 UPS and 1U GXT5 EBC	2POSTRMKIT1U	1				
Tax						
Installation						
Freight/Shipping						
Grand Total						

E-RATE FUNDING YEAR (2024-2025) RFP

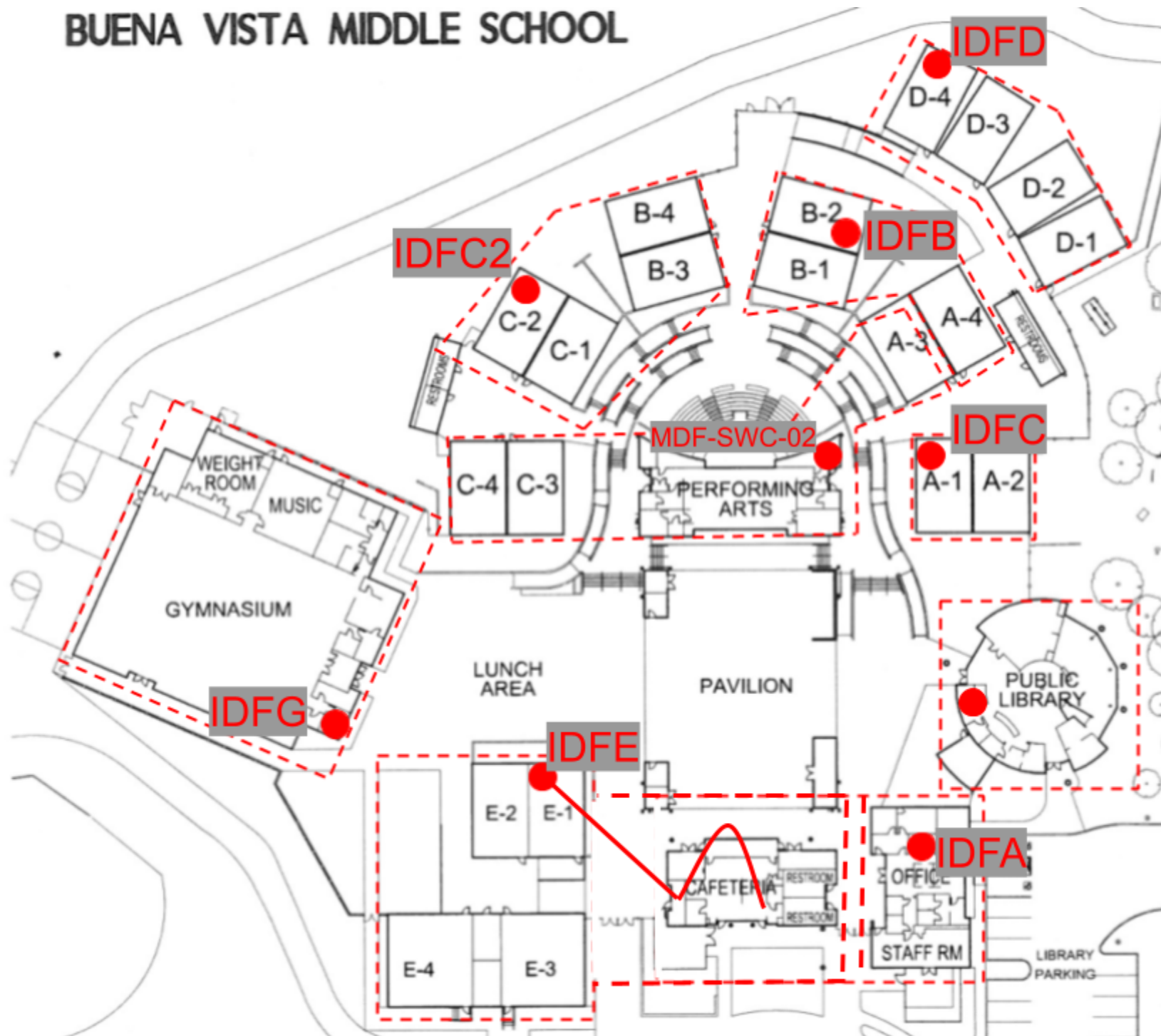
Network Electronics RFP # SUSDCat2FY24

Appendix A- Site Maps

SPRECKELS SCHOOL



BUENA VISTA MIDDLE SCHOOL



E-Rate Bid Evaluation Matrix
Funding Year

2024

Page 1 of

District Name
Bid # (if applicable)
Form 470#

Spreckels Union Elementary SD
SUSDCAT2FY24
240007429

Bid Due Date and Time 1/19/2024 @2PM
Allowable Contract Date 1/18/2024

Project or Service
Description

NOTE that the service types Basic Maintenance of Internal Connections BMIC and Managed Internal Broadband Services MIBS are only applicable with the Internal Connections solution proposed meeting the RFP requirements. The District is not soliciting separate bids for BMIC or MIBS. Please see RFP, FY24 *SpreckelsUnionESD Cat 2 Network Electronics RFP*, for more details.

Directions:

- Enter your Service Provider Name and E-rate eligible cost in order from lowest to highest.
- Each criteria has a Criteria Weight. Vendors are assigned points on how well they meet each factor, but cannot be assigned raw scores higher than the total number of responders.
- The entries for all factors are then totaled for each vendor. The winning bidder is the one with the highest score.
- The cost of E-Rate eligible services must be weighted most heavily to be in compliance with FCC rules.
- If NO bids are received, then indicate NO bids received under Winning Bidder and sign and date matrix.
- Keep this evaluation and all bids (winning and losing) in your permanent E-rate records.

of Responders: 4

4 Is the best possible score

Service Provider Name:
E-rate Eligible Cost:
E-rate Ineligible Costs:
Total Cost:

AMS	Gigakom	CDW-G	Archie Supply	SP#5
\$58,791.31	\$80,467.78	\$92,167.59	\$96,485.22	
\$58,791.31	\$80,467.78	\$92,167.59	\$96,485.22	\$0.00
Lowest				Highest

Selection Criteria	Criteria Weight*
Eligible Price/Charges	40
Ineligible Cost	10
District Experience	20
Ability to deliver service in desired timeframe	15
Vendor qualifications/certifications	15
	100

Score	Score	Score	Score	Score
4	2.922477046	2.55149603	2.437318793	#DIV/0!
4	4	4	4	
4	1	4	1	
4	4	4	4	
4	3	4	1	

Overall Score	
Service Provider	Score
AMS	100
Gigakom	70
CDW-G	86
Archie Supply	58
SP#5	#DIV/0!

Comments:

Vendor Selected: AMS

Approved By:

Signature

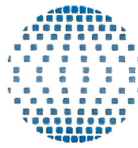
0

Print Name

Title

Date:

Briana Ghan
Director of Technology
01/23/2024



AMS.NET
Technology Solution Provider

PROPOSAL FOR:

**Spreckels Union Elementary School District 99470
RFP No. SUSDCAT2FY24
E-RATE FY2024-2025
CATEGORY 2 – NETWORK ELECTRONICS
FCC Form 470# 240007429**

Original

PREPARED BY: Thomas Vasconi, Vice President of Sales, AMS.NET

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Solution Overview	Section 4
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Section 1

Executive Summary

Introduction

The AMS.NET team is pleased to have the opportunity to present the following proposal to Spreckels Union School District. Our proposal details the products, technologies, and services offered by our organization. The solutions proposed are based on our discussions with Spreckels Union School District and our extensive experience delivering business outcomes to similar organizations for more than 25 years. Our industry expertise, technology vision and people enable us to deliver a unique customer experience and successful implementation.

AMS.NET, Inc. is able to provide a full line of products, services and support for the following technologies:

- Collaboration/Video
- Paging/Messaging
- Wireless/Mobility
- Network Infrastructure/Storage
- Data Center/Virtualization
- Network Security/Content Security/Cyber Threat
- Physical Security/Video Surveillance
- Structured Wiring
- Maintenance/Managed Services

Please refer to our customer price quote that is included in this proposal for specific manufacturers, parts, pricing and professional services proposed as a part of this solution.

Section 2

E-RATE FUNDING YEAR (2024-2025) RFP

Network Electronics RFP # SUSDCat2FY24

E-RATE SUPPLEMENTAL TERMS AND CONDITIONS

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The Telecommunications Act of 1996 established a fund by which Schools and Libraries ("Applicant" or "Applicants") across the Country could access discounts on eligible telecommunications products and services. The program is commonly known as the E-rate Program. The eligibility for discounts on internet access, telecommunications products and services, internal connection products, services and maintenance is determined by the Federal Communications Commission ("FCC"). Funding is made available upon application approval by the Universal Service Administrative Company ("USAC"), which was established by the Act. The amount of discount is based on the numbers of students eligible to receive free and reduced price meals.

1) E-RATE CONTINGENCY

The project herein may be contingent upon the approval of funding from the Universal Service Fund's Schools and Libraries Program, otherwise known as E-rate. Even after award of Agreement(s) and/or E-rate funding approval is approved, the Applicant may or may not proceed with the project, in whole or in part. Execution of the project, in whole or in part, is solely at the discretion of the Applicant.

2) SERVICE PROVIDER REQUIREMENTS

The Applicant expects Service Providers to make themselves thoroughly familiar with any rules or regulations regarding the E-rate program.

- a. Service Providers are required to be in full compliance with all current rules and requirements and future rules and requirements issued by the FCC and USAC throughout the agreement period of any Agreement entered into as a result of this RFP/RFB/RFQ.
- b. Service Providers are responsible for providing a valid Service Provider Identification Number ("SPIN"). More information about obtaining a SPIN may be found at this website: <https://www.usac.org/e-rate/service-providers/step-1-obtain-a-spin/>
- c. Service Providers are responsible for providing a valid Federal

Communications Commission Registration Number (“FRN”) at the time the Proposal is submitted. More information about obtaining an FRN may be found at this website: <https://fjallfoss.fcc.gov/coresWeb/publicHome.do>

d. Service Providers are responsible for providing evidence of FCC Green Light Status at the time the Proposal is submitted. Any potential Service Provider found to be in Red Light Status must provide an explanation of the steps it is undertaking to be removed to Red Light Status and the expected timeframe for resolution. A Service Provider's sustained Red Light Status may be grounds for termination of the Agreement as it could prohibit the Service Provider from providing E-rate discounts in a timely manner which would cause harm to the Applicant. More information about FCC Red and Green Light Status may be found at this website: http://www.fcc.gov/debt_collection/welcome.html

e. Products and services must be delivered before billing and E-rate discounting can commence. At no time may the Service Provider invoice before July 1, 2024.

f. Prices must be held firm for the duration of the associated E-rate Funding Year(s) or until all work associated with the project is complete (including any Agreement and USAC-approved extensions).

g. Goods and services provided shall be clearly designated as “E-rate Eligible.” Non-eligible goods and services shall be clearly called out as 100% non-eligible or shall be “cost allocated” to show the percentage of eligible costs per USAC guidelines.

h. For Category 2 services, within one (1) week of notification of award, the awarded Service Provider must provide the Applicant a bill of materials using a completed and most current and appropriate version of USACs “Bulk Upload Template” (formerly known as the Item 21 attachment) located at <https://www.usac.org/e-rate/applicant-process/applying-for-discounts/fcc-form-471-filing/>. Subsequent schedules of values and invoices must match the Bulk Upload Template and approved Funding Request Line Items or subsequent approved service substitutions. If the service provider’s proposal consisted of pricing per eligible location, a summary sheet and summary Bulk Upload Template must be provided to describe the cumulative amount for all sites.

i. In the event of questions during an E-rate pre-commitment review, post-commitment review and/or audit inquiry, the awarded Service Provider is expected to reply within 3 days to questions associated with its proposal.

j. The awarded Service Provider is required to send copies of all forms and invoices to the Applicant prior to invoicing USAC for pre-approval. Failure to comply with this requirement may result in the Applicant placing the vendor on an

“Invoice Check” with the USAC: <https://www.usac.org/e-rate/applicant-process/invoicing/invoice-check/>.

k. Service providers must comply with the FCC rules for Lowest Corresponding Price ("LCP"). Further details on LCP may be obtained at USAC's website: <https://www.usac.org/e-rate/service-providers/step-2-responding-to-bids/lowest-corresponding-price/>.

l. Service providers must not propose any equipment or services produced or provided by companies, their parents, affiliates, and subsidiaries, found to pose a national security threat to the integrity of communications networks or the communications supply chain as required by FCC rules. See <https://www.usac.org/about/reports-orders/supply-chain/>. Any proposed solution including Covered Equipment or Services as defined by the FCC will be disqualified. If, after award of the project it is found Covered Equipment or Services are included, the award and/or Agreement will be considered to be null and void. See <https://www.fcc.gov/supplychain> for further information on FCC requirements.

m. SPAM and/or robotic responses will not be considered valid Proposals and will be disqualified from consideration.

n. Any Service Provider proposals identifying contingency fees such as allocations for change orders, tariffs, or other speculative fees not specifically called out for in the scope and/or terms of the RFP/RFB/RFQ will automatically be included in the Proposal price and subject to evaluation unless otherwise specified in the RFP/RFB/RFQ. Contingency fees not pre-approved by the Applicant will not be allowed.

3) SERVICE PROVIDER ACKNOWLEDGEMENTS

a. The Service Provider acknowledges that no change in the products and/or services specified in its proposal will be allowed without prior written approval from the Applicant and a USAC service substitution approval with the exception of a Global Service Substitutions. See <https://www.usac.org/e-rate/applicant-process/before-youre-done/service-substitutions/>.

b. The Service Provider acknowledges that all pricing and technology infrastructure information in its Proposal shall be considered as public and non-confidential pursuant to §54.504 (2)(i)(ii).

c. The Service Provider acknowledges that its offer is considered to be the lowest corresponding price pursuant to § 54.511(b). Service Providers found not to be providing Lowest Corresponding Price (LCP) may be required to repay any

identified overcharges to USAC. The Service Provider acknowledges that LCP is solely the service provider's responsibility and it will not hold the Applicant liable, or seek reimbursement from any applicant, for any appeals, commitment adjustments or funding recoveries.

d. The Service Provider attests that its offer does not violate the FCC's Supply Chain certifications included in the FCC Form 473. Supply Chain requirements and certifications can be viewed at USAC's Website:

<https://www.usac.org/about/reports-orders/supply-chain/>.

e. This offer is in full compliance with USAC's Free Services Advisory <https://www.usac.org/e-rate/applicant-process/competitive-bidding/free-services-advisory/>. There are no free services offered that would predicate an artificial discount and preclude the applicant from paying its proportionate non-discounted share of costs. The Service Provider agrees to provide substantiating documentation to support this assertion should the applicant, USAC, or the FCC request it.

4) **STARTING SERVICES/ADVANCE INSTALLATION**

Category 1 Services

The annual E-rate Funding Year begins on July 1 and expires on June 30 of each calendar year. Regardless of the Agreement's "effective date," E-rate eligible goods and/or services requested in this RFP/RFB/RFQ shall be delivered no earlier than the start of the 2024 funding year (July 1, 2024). If Category 1 services (Telecommunication Services and Internet access) will begin on or shortly after July 1 of a funding year, the service provider, in some cases, may need to undertake some construction and installation work prior to the beginning of that funding year. Within the limitations indicated below, the infrastructure costs of a service provider can be deemed to be delivered at the same time that the associated Category 1 services begin. That is, if services begin on July 1, then the delivery of service provider infrastructure necessary for those services can be considered as also delivered on July 1. However, NO INVOICING can take place prior to July 1 of the associated Funding Year.

Early Funding Conditions

Category 1

There are four conditions that must be met in order for USAC to provide support in a funding year for Category 1 infrastructure costs incurred prior to that funding year.

- *Initiation of installation cannot take place before selection of the service*

provider pursuant to a posted Form 470 and in any event no earlier than six months prior to July 1 of the funding year.

- The Category 1 service must depend on the installation of the infrastructure.*
- The underlying Category 1 service cannot have a service start date prior to July 1 of the funding year.*
- No invoices can be submitted to USAC for reimbursement prior to July 1 of the funding year.*

For more information, please refer to the FCC Order involving the Nassau County Board of Cooperative Educational Services (DA 02-3365 , released December 6, 2002). This FCC decision only applies to Priority/ Category 1 services (telecommunications services and Internet access).

The complete text can be found at the following URL:

<https://www.usac.org/e-rate/applicant-process/starting-services/advance-installation/>

Category 2

There are two conditions that allow USAC to provide support in a funding year for Category 2 Internal Connections (equipment and services) incurred prior to that funding year.

- Applicants may seek support for Category 2 eligible services purchased on or after April 1, three months prior to the start of funding year on July 1. This will provide schools with the flexibility to purchase equipment in preparation for the summer recess and provide the maximum amount of time during the summer to install these critical networks.*
- No invoices can be submitted to USAC for reimbursement prior to July 1 of the funding year.*

For more information, please refer to the FCC Report and Order and Further Notice of Proposed Rulemaking ([FCC 14-99](#), released July 23, 2014).

It is important to note NO FCC FORM 474 INVOICING can take place before the Funding Commitment Decision Letter is issued, the FCC Form 486 is approved, and/or prior to July 1 of the funding year.

5) INVOICING

- The Service Provider agrees to bill and receive a portion of the payment for the provisions of goods and services described herein directly from USAC via the FCC Form 474 Service Provider Invoice (SPI). The Applicant will only be responsible for paying its non-discounted share of costs and does not intend to use the BEAR

process (FCC Form 472). The maximum percentage the Applicant will be liable for is the pre-discount amount minus the funded amount as shown on the FCC Form 471 Funding Request Number ("FRN") and associated FRN Line Items and any identified ineligible costs. Upon the successful receipt or posting of a Funding Commitment Decision Letter from USAC and submission, certification and USAC approval of FCC Form 486, the Applicant shall pay only the discounted amount beginning with the billing cycle immediately following said approval. Alternatively, should the Applicant decide that it is in the best interest of the Applicant to file an FCC Form 472, the Applicant will inform the Service Provider of its intent.

b. The Service Provider agrees that it will not invoice USAC for equipment or services that have not been delivered to and accepted by the Applicant and installed. If equipment is being drop-shipped to the Applicant and the Applicant is responsible for installing the equipment, the Service Provider may not invoice USAC until equipment is received and accepted by the Applicant.

c. All Service Provider invoicing to USAC must be completed within 120 days from the last day of service. Should the Service Provider fail to invoice USAC in a timely manner, the Applicant will only be responsible for paying its non-discounted share.

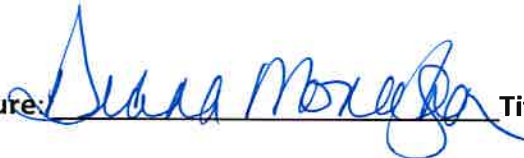
6) FCC/USAC AUDITS

The E-rate program requires that all records be retained for at least ten (10) years from the last date of service provided on a particular funding request. The Service Provider hereby agrees to retain all books, records, and other documents relative to any Agreement resulting from this RFP/RFB/RFQ for ten (10) years after final payment. The Applicant, its authorized agents, and/or auditors reserves the right to perform or have performed an audit of the records of the Service Provider and therefore shall have full access to and the right to examine any of said materials within a reasonable period of time during said period.

7) PROCUREMENT OF ADDITIONAL GOODS AND/OR SERVICES AND AGREEMENT TERM

During the term of any Agreement resulting from this RFP/RFB/RFQ, the Applicant may elect to procure additional or like goods and/or services offered by the Service Provider. Such services shall be negotiated and obtained via an official amendment to this Agreement and approval by the Applicant's Governing Board. All terms, conditions, warranties, obligations, maintenance and support of said goods or services shall have a coterminous expiration date with the original date of this Agreement. The Applicant shall not enter into a separate Agreement for said goods or services. Service Providers must state in their proposal that they acknowledge, accept and are in agreement with coterminous expiration conditions.

I, the undersigned, as an authorized agent of AMS.NET, INC. (Service Provider Name), hereby certify that I have read the E-rate Supplemental Terms and Conditions, am fully compliant and intend to cooperate with the E-rate process as outlined above.

Signature:  Title: Secretary

Phone Number: (925)245-6100 Email: ordertracking@ams.net

Service Provider Name: AMS.NET, INC.

Service Provider FCC Registration Number: 0012300554

Service Provider Identification Number: 143005880

PRICING SUBMISSION INSTRUCTIONS

Please submit Quotations by school, as well as a summary page, and include the following:

Project Summary

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 3000VA 2700W 120V Rack Tower	GXT5LI-3000LVRT2UXLN	13	2354.76	100	0.00	30,611.98
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 2000VA 1800W 120V Rack Tower	GXT5LI-2000LVRT2UXLN	1	2044.76	100	0.00	2044.76
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 1500VA 1350W 120V Rack Tower	GXT5LI-1500LVRT2UXLN	2	1114.76	100	0.00	2229.52

Vertiv Liebert External Battery Cabinet for Liebert GXT5 LIO UPS 48V	VEBCLI-48VRT1U	3	3098.76	100	0.00	9296.28
Vertiv Liebert PSAS UPS - 500VA 300W Line Interactive AVR Tower Energy Star	PSAS-500MT120	16	128.89	100	0.00	2062.24
Vertiv Liebert 1U 2-Post Rack Mount Kit for 1U PSIS UPS and 1U GXT5 EBC	2POSTRMKIT1U	2	98.67	100	0.00	197.34
Tax						3599.29
Installation						5950.00
Freight/Shipping						0.00
Grand Total						58,791.31

Spreckels Elementary School
4th & Hatton, Spreckels, CA 93962

* PLEASE SEE AMS Quote Q-00076464
 FOR NIC PART #S.

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 3000VA 2700W 120V Rack Tower	GXT5LI-3000LVRT2UXLN	7	2354.76	100	0.00	16,483.32
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 2000VA 1800W 120V Rack Tower	GXT5LI-2000LVRT2UXLN	1	2044.76	100	0.00	2044.76
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 1500VA 1350W 120V Rack Tower	GXT5LI-1500LVRT2UXLN	1	1114.76	100	0.00	1114.76
Vertiv Liebert External Battery Cabinet for Liebert GXT5 LIO UPS 48V	VEBCLI-48VRT1U	2	3098.76	100	0.00	6197.52

Vertiv Liebert PSA5 UPS - 500VA 300W Line Interactive AVR Tower Energy Star	PSA5-500MT120	13	128.59	100	0.00	1675.57
Vertiv Liebert 1U 2-Post Rack Mount Kit for 1U PSIS UPS and 1U GXT5 EBC	2POSTRMKIT1U	1	98.67	100	0.00	98.67
Tax						2140.15
Installation						4500.00
Freight/Shipping						0.00
Grand Total						34,654.75

Buena Vista Middle School
18250 Tara Dr. Salinas, CA 93908

** PLEASE SEE AMS QUOTE Q-00076465
 FOR NIC PART #'S*

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 3000VA 2700W 120V Rack Tower	GXT5LI-3000LVRT2UXLN	6	2354.76	100	0.00	14128.56
Vertiv Liebert GXT5 Lithium-Ion N Online UPS 1500VA 1350W 120V Rack Tower	GXT5LI-1500LVRT2UXLN	1	1114.76	100	0.00	1114.76
Vertiv Liebert External Battery Cabinet for Liebert GXT5 LIO UPS 48V	VEBCL-48VRT1U	1	3098.76	100	0.00	3098.76
Vertiv Liebert PSA5 UPS - 500VA 300W Line Interactive AVR Tower Energy Star	PSA5-500MT120	3	128.89	100	0.00	386.67

Vertiv Liebert 1U 2-Post Rack Mount Kit for 1U PS15 UPS and 1U GXT5 EBC	2POSTRMKIT1U	1	98.67	100	0.00	98.67
Tax						1459.14
Installation						1050.00
Freight/Shipping						0.00
Grand Total						24,136.56

Section 3

Project Cost Summary - Spreckels Union School District

Project Information

Spreckels Union School District E-Rate 27 - Districtwide - UPS Upgrade - 99470
 Project # 99470
 January 17, 2024

Account Manager

Thomas Vasconi
 tvasconi@ams.net
 (925) 245-6128

AMS Quote #	Description	Subtotal	Est. Taxes	Total
Q-00076465	E-Rate 27 - Buena Vista Middle School - UPS Upgrade	\$22,677.42	\$1,459.14	\$24,136.56
Q-00076464	E-Rate 27 - Spreckels Elementary - UPS Upgrade	\$32,514.60	\$2,140.15	\$34,654.75
Totals		\$55,192.02	\$3,599.29	\$58,791.31

Vendor: AMS.NET

Address: 502 Commerce Way, Livermore, CA 94551

Phone: 925-245-6100

SPIN: 143005880

Customer Price Quote

Customer

Spreckels Union School District
 130 Railroad Ave
 Spreckels CA, 93962 US
 ATTN: Briana Ghan

Ship To

Spreckels Union School District
 130 Railroad Ave
 Spreckels, CA 93962
 ATTN: Briana Ghan

Quote Description

E-Rate 27 - Buena Vista Middle School - UPS Upgrade

Quote #	#Q-00076465
Project #	99470
Modified	1/12/2024
Account Mgr.	Thomas Vasconi
AM Phone	(925) 245-6128
AM Email	tvasconi@ams.net
Inside Account Mgr.	Ken Falconitin
IAM Phone	(925) 245-6119
IAM Email	kennethf@ams.net
Quote Exp.	2/8/2024

Line	Item Description	Manufacturer	Qty	Unit Price	Extended Price
UPS and PDUs					
1	N1C.L3000 N1C L-Series Lithium UPS 3000VA 3KVA 120V, Rack or Tower, SNMP Card Included, 4 Post Rack Kit Included, 10 Year Full Warranty	N1 Critical Technologies	6.00	\$2,354.76	\$14,128.56
2	N1C.LR1500 LR-Series Lithium-Ion Extended Run UPS Module, 1500VA, 1350W, 120VAC, 10 Year Full Replacement Warranty, SNMP Included.	N1 Critical Technologies	1.00	\$1,114.76	\$1,114.76
3	N1C.L4850EBM2U LR Series 48VDC Lithium-Ion EBM	N1 Critical Technologies	1.00	\$3,098.76	\$3,098.76
4	PSA5-500MT120 Vertiv PSA5-500MT120 500VA/300W 120V 10x outlet UPS (5x UPS, 5x surge only), lead acid battery, automatic voltage regulation, 3 year warranty	Vertiv	3.00	\$128.89	\$386.67
5	2POSTRMKIT1U VERTIV 1U 2 Post Rack Mount Kit for use with 1U PS15 UPS and 1U GXT5 EBC	Vertiv	1.00	\$98.67	\$98.67

Professional Services

6	AMS-NI-UPS-MOUNT Networking Labor: UPS Rack Mounting (1kVA-3kVA Units)	AMS.NET	7.00	\$400.00	\$2,800.00
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7	AMS-NI-UPS-BATTERY-MOUNT Networking Labor: UPS Battery Pack Rack Mounting and Installation	AMS.NET	1.00	\$250.00	\$250.00
8	AMS-NI-PM-FOC Labor: Project Manager	AMS.NET	4.00	\$200.00	\$800.00

AMS FREIGHT

9	AMS-FREIGHT Freight and Handling	None	1.00	\$0.00	\$0.00
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Order Summary

Subtotal	\$22,677.42
Adjustment	\$0.00
Estimated Taxes	\$1,459.14
Total	\$24,136.56

Terms and Conditions

1. AMS.NET will require a Purchase Order referencing this Quote # or if a Purchase order is not provided, an authorized representative must sign this quote.

2. Payment terms are Net 30. An interest charge of 1.5% per month will be applied to all accounts past due, plus all costs of collection and reasonable attorneys fees. AMS.NET accepts all major credit cards. A convenience fee of 3.5% will be assessed. Customer agrees to accept multiple invoices for projects that cover multiple sales. In the event that a site's readiness is delayed by the customer, customer agrees to accept and pay invoices that reflect equipment and services already received.

3. Items sold by AMS.NET, Inc. and shipped to destinations in California are subject to sales tax. If an item is subject to sales tax in the state to which the order is shipped, tax is generally calculated on the total selling price of each individual item. In accordance with state tax laws, the total selling price of an order will generally include shipping and handling charges and item-level discounts. The amount of tax charged on your order will depend upon many factors including, but not limited to, the type of item(s) purchased, and the source and destination of the shipment. Factors can change between the time you place an order and the time an invoice is sent, which could affect the calculation of sales taxes. The amount appearing on your proposal as 'Estimated Sales Tax' may differ from the sales taxes ultimately charged. Shipping charges and sales tax will be added to this order when invoiced and the customer agrees to pay these charges.

4. All companies with tax exemption must present a valid Tax Exempt form. If Customer is tax exempt or if tax exempt form is not provided then customer agrees to pay all applicable taxes.

5. All shipments are FOB Origin or Pre-paid and shipped to Dock. Any Special shipping requirements must be clearly stated on all PO's (i.e. inside delivery). If inside Delivery or Lift-gate is required it must be specified and additional fees will incur. Shipping charges that appear on this quote are an estimate, AMS.NET will invoice and the customer will pay the actual shipping charge when identified.

6. Upon delivery of equipment, customer agrees to open all shipments and visually inspect equipment for physical damages. All damages must be reported to AMS.NET within 24 hours of delivery.

7. Returns will be accepted at AMS.NET discretion and are subject to manufacturer returns policies as well. Cisco and Meraki orders cannot be modified starting at 50 days prior to the current estimated ship date. Cisco and Meraki have a no return for credit RMA policy. Please make sure your order is accurate before AMS.NET places the order with the manufacturer. For returns to be approved all merchandise must be in an unopened box and the customer agrees to pay a restocking fee of 15% of the purchase price. Returns must be made within 15 Days of receipt. All shipments must have a valid RMA number from AMS.NET before returning. For RMA requests please contact our Customer Service Department at (800) 893-3660 Ext. 6111. Email RMA requests should be directed to service@ams.net. A copy of AMS.NET's full RMA policy is available for review online at www.ams.net/services/procurement-and-financing/

8. The laws of the State of California will apply to this sale.

9. The term "installation date" means the first business day on which installation of the system is complete. Minor omissions or variances in performance of the System that do not materially or adversely affect the operation of the system, shall not be deemed to have postponed the Installation Date. Seller shall use its best efforts to make timely delivery and installation. However, all stated delivery and installation dates are approximate and except as expressly provided in this agreement, Seller shall, under no circumstance, be deemed to be in default hereunder or be liable for consequential, incidental or special damages or commercial loss resulting from delays in delivery or installation.

10. Warranties. AMS warrants to Customer that it has good title to the equipment being sold to Customer under this Agreement, and the right to sell such equipment to Customer free of liens or encumbrances. AMS further warrants to Customer that the equipment being sold to Customer hereunder shall be free from defects in workmanship for a warranty period of thirty (30) days commencing on the later date the equipment is delivered to Customer or the date upon which AMS completes performance of the services to be performed under this agreement (this warranty being hereinafter referred to as an "Installation Warranty"). Except as expressly set forth in this paragraph, AMS does not make, and hereby disclaims, any and all representations or warranties, express or implied, with respect to the equipment or services being provided under this agreement, including but not limited to any implied warranties of merchantability, fitness for a particular purpose, satisfactory quality, against infringement, or arising from a course of dealing, usage or trade practice. AMS shall reasonably cooperate and assist Customer in enforcing any manufacturer warranties with respect to the equipment being sold to Customer under this Agreement. AMS hereby advises Customer, and Customer acknowledges that in the event Customer desires to procure from AMS any warranty protection beyond the warranty of title and the Installation Warranty provided under this Paragraph, Customer may do so by entering into a separate Service Agreement with AMS.

Manufacturer's warranty that is guaranteed is whatever is published by the manufacturer at the time of purchase.

11. Cisco Cloud services purchased from AMS.NET requires customer to accept Cisco's Universal Cloud agreement located on Cisco Systems' Website. This Universal Cloud Agreement describes the rights and responsibilities related to the Cloud Service(s) you purchase from Cisco or an Approved Source and is between you and Cisco. The Universal Cloud Agreement includes the applicable Offer Description(s) located at www.cisco.com/go/cloudterms (collectively "Agreement"). By clicking 'accept,' or using the Cloud Service, you agree to the terms of this Agreement. If you do not have authority to enter into this Agreement, or if you do not agree with its terms, do not click 'accept' and do not use the Cloud Service. If you determine that you cannot comply with the terms of this Agreement after you have paid for the Cloud Service, you may terminate your access to the Cloud Service for a full refund provided you do so within thirty (30) days of your purchase.



AMS.NET, Inc.

502 Commerce Way, Livermore, CA 94551
925-245-6100 • 925-245-6150 Fax
www.ams.net

12. The final price of all labor in this quote is contingent upon the customer providing AMS.NET full site access, with keys or a dedicated escort, for a period of at least nine consecutive hours per working day. Any existing pathway being pulled through is assumed to be easily discoverable, and meeting BICSI standards, such as the fill ratio, lack of non-cabling material in the conduit, and appropriate number of LBs. Additionally, any interior wall penetrations are assumed to be drywall or a like material unless otherwise noted in the labor scope for this project. Any deviation from these assumptions may result in additional costs to the customer based on the time added to the project.

AMS.NET Tax ID: 94-3291626

C7 License: 763508

Please fax signed Quotation or Purchase Order to your AMS.NET account manager or to 925.245.6150. Full terms and conditions can be viewed on our website at www.ams.net/services/procurement-and-financing/

Authorized Signature: _____ Date: _____

Print Name: _____ Print Title: _____

Customer Price Quote

Customer

Spreckels Union School District
 130 Railroad Ave
 Spreckels CA, 93962 US
 ATTN: Briana Ghan

Ship To

Spreckels Union School District
 130 Railroad Ave
 Spreckels, CA 93962
 ATTN: Briana Ghan

Quote Description

E-Rate 27 - Spreckels Elementary - UPS Upgrade

Quote #	#Q-00076464
Project #	99470
Modified	1/12/2024
Account Mgr.	Thomas Vasconi
AM Phone	(925) 245-6128
AM Email	tvasconi@ams.net
Inside Account Mgr.	Ken Falconitin
IAM Phone	(925) 245-6119
IAM Email	kennethf@ams.net
Quote Exp.	2/8/2024

Line	Item Description	Manufacturer	Qty	Unit Price	Extended Price
UPS and PDUs					
1	N1C.L3000 N1C L-Series Lithium UPS 3000VA 3KVA 120V, Rack or Tower, SNMP Card Included, 4 Post Rack Kit Included, 10 Year Full Warranty	N1 Critical Technologies	7.00	\$2,354.76	\$16,483.32
2	N1C.L2000 N1C L-Series Lithium UPS 2000VA 2KVA 120V, Rack or Tower, SNMP Card Included, 4 Post Rack Kit Included, 10 Year Full	N1 Critical Technologies	1.00	\$2,044.76	\$2,044.76
3	N1C.LR1500 LR-Series Lithium-Ion Extended Run UPS Module, 1500VA, 1350W, 120VAC, 10 Year Full Replacement Warranty, SNMP Included.	N1 Critical Technologies	1.00	\$1,114.76	\$1,114.76
4	N1C.L4850EBM2U LR Series 48VDC Lithium-Ion EBM	N1 Critical Technologies	2.00	\$3,098.76	\$6,197.52
5	PSA5-500MT120 Vertiv PSA5-500MT120 500VA/300W 120V 10x outlet UPS (5x UPS, 5x surge only), lead acid battery, automatic voltage regulation, 3 year warranty	Vertiv	13.00	\$128.89	\$1,675.57
6	2POSTRMKIT1U VERTIV 1U 2 Post Rack Mount Kit for use with 1U PS15 UPS and 1U GXT5 EBC	Vertiv	1.00	\$98.67	\$98.67



Professional Services

7	AMS-NI-UPS-MOUNT Networking Labor: UPS Rack Mounting (1kVA-3kVA Units)	AMS.NET	9.00	\$400.00	\$3,600.00
8	AMS-NI-UPS-BATTERY-MOUNT Networking Labor: UPS Battery Pack Rack Mounting and Installation	AMS.NET	2.00	\$250.00	\$500.00
9	AMS-NI-PM-FOC Labor: Project Manager	AMS.NET	4.00	\$200.00	\$800.00

AMS FREIGHT

10	AMS-FREIGHT Freight and Handling	None	1.00	\$0.00	\$0.00
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Order Summary

Subtotal	\$32,514.60
Adjustment	\$0.00
Estimated Taxes	\$2,140.15
Total	\$34,654.75

Terms and Conditions

1. AMS.NET will require a Purchase Order referencing this Quote # or if a Purchase order is not provided, an authorized representative must sign this quote.

2. Payment terms are Net 30. An interest charge of 1.5% per month will be applied to all accounts past due, plus all costs of collection and reasonable attorneys fees. AMS.NET accepts all major credit cards. A convenience fee of 3.5% will be assessed. Customer agrees to accept multiple invoices for projects that cover multiple sales. In the event that a site's readiness is delayed by the customer, customer agrees to accept and pay invoices that reflect equipment and services already received.

3. Items sold by AMS.NET, Inc. and shipped to destinations in California are subject to sales tax. If an item is subject to sales tax in the state to which the order is shipped, tax is generally calculated on the total selling price of each individual item. In accordance with state tax laws, the total selling price of an order will generally include shipping and handling charges and item-level discounts. The amount of tax charged on your order will depend upon many factors including, but not limited to, the type of item(s) purchased, and the source and destination of the shipment. Factors can change between the time you place an order and the time an invoice is sent, which could affect the calculation of sales taxes. The amount appearing on your proposal as 'Estimated Sales Tax' may differ from the sales taxes ultimately charged. Shipping charges and sales tax will be added to this order when invoiced and the customer agrees to pay these charges.

4. All companies with tax exemption must present a valid Tax Exempt form. If Customer is tax exempt or if tax exempt form is not provided then customer agrees to pay all applicable taxes.

5. All shipments are FOB Origin or Pre-paid and shipped to Dock. Any Special shipping requirements must be clearly stated on all PO's (i.e. inside delivery). If inside Delivery or Lift-gate is required it must be specified and additional fees will incur. Shipping charges that appear on this quote are an estimate, AMS.NET will invoice and the customer will pay the actual shipping charge when identified.

6. Upon delivery of equipment, customer agrees to open all shipments and visually inspect equipment for physical damages. All damages must be reported to AMS.NET within 24 hours of delivery.

7. Returns will be accepted at AMS.NET discretion and are subject to manufacturer returns policies as well. Cisco and Meraki orders cannot be modified starting at 50 days prior to the current estimated ship date. Cisco and Meraki have a no return for credit RMA policy. Please make sure your order is accurate before AMS.NET places the order with the manufacturer. For returns to be approved all merchandise must be in an unopened box and the customer agrees to pay a restocking fee of 15% of the purchase price. Returns must be made within 15 Days of receipt. All shipments must have a valid RMA number from AMS.NET before returning. For RMA requests please contact our Customer Service Department at (800) 893-3660 Ext. 6111. Email RMA requests should be directed to service@ams.net. A copy of AMS.NET's full RMA policy is available for review online at www.ams.net/services/procurement-and-financing/

8. The laws of the State of California will apply to this sale.

9. The term "installation date" means the first business day on which installation of the system is complete. Minor omissions or variances in performance of the System that do not materially or adversely affect the operation of the system, shall not be deemed to have postponed the Installation Date. Seller shall use its best efforts to make timely delivery and installation. However, all stated delivery and installation dates are approximate and except as expressly provided in this agreement, Seller shall, under no circumstance, be deemed to be in default hereunder or be liable for consequential, incidental or special damages or commercial loss resulting from delays in delivery or installation.

10. Warranties. AMS warrants to Customer that it has good title to the equipment being sold to Customer under this Agreement, and the right to sell such equipment to Customer free of liens or encumbrances. AMS further warrants to Customer that the equipment being sold to Customer hereunder shall be free from defects in workmanship for a warranty period of thirty (30) days commencing on the later date the equipment is delivered to Customer or the date upon which AMS completes performance of the services to be performed under this agreement (this warranty being hereinafter referred to as an "Installation Warranty"). Except as expressly set forth in this paragraph, AMS does not make, and hereby disclaims, any and all representations or warranties, express or implied, with respect to the equipment or services being provided under this agreement, including but not limited to any implied warranties of merchantability, fitness for a particular purpose, satisfactory quality, against infringement, or arising from a course of dealing, usage or trade practice. AMS shall reasonably cooperate and assist Customer in enforcing any manufacturer warranties with respect to the equipment being sold to Customer under this Agreement. AMS hereby advises Customer, and Customer acknowledges that in the event Customer desires to procure from AMS any warranty protection beyond the warranty of title and the Installation Warranty provided under this Paragraph, Customer may do so by entering into a separate Service Agreement with AMS.

Manufacturer's warranty that is guaranteed is whatever is published by the manufacturer at the time of purchase.

11. Cisco Cloud services purchased from AMS.NET requires customer to accept Cisco's Universal Cloud agreement located on Cisco Systems' Website. This Universal Cloud Agreement describes the rights and responsibilities related to the Cloud Service(s) you purchase from Cisco or an Approved Source and is between you and Cisco. The Universal Cloud Agreement includes the applicable Offer Description(s) located at www.cisco.com/go/cloudterms (collectively "Agreement"). By clicking 'accept,' or using the Cloud Service, you agree to the terms of this Agreement. If you do not have authority to enter into this Agreement, or if you do not agree with its terms, do not click 'accept' and do not use the Cloud Service. If you determine that you cannot comply with the terms of this Agreement after you have paid for the Cloud Service, you may terminate your access to the Cloud Service for a full refund provided you do so within thirty (30) days of your purchase.



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AMS.NET, Inc.

502 Commerce Way, Livermore, CA 94551
925-245-6100 • 925-245-6150 Fax
www.ams.net

12. The final price of all labor in this quote is contingent upon the customer providing AMS.NET full site access, with keys or a dedicated escort, for a period of at least nine consecutive hours per working day. Any existing pathway being pulled through is assumed to be easily discoverable, and meeting BICSI standards, such as the fill ratio, lack of non-cabling material in the conduit, and appropriate number of LBs. Additionally, any interior wall penetrations are assumed to be drywall or a like material unless otherwise noted in the labor scope for this project. Any deviation from these assumptions may result in additional costs to the customer based on the time added to the project.

AMS.NET Tax ID: 94-3291626

C7 License: 763508

Please fax signed Quotation or Purchase Order to your AMS.NET account manager or to 925.245.6150. Full terms and conditions can be viewed on our website at www.ams.net/services/procurement-and-financing/

Authorized Signature: _____ Date: _____

Print Name: _____ Print Title: _____

N1C Value Proposition



Imagining a World Without Downtime

At N1 Critical Technologies, we harness Lithium-Ion battery technology to design, build, install, and support off-the-shelf and customized battery backup solutions that ensure your critical infrastructure is never without power.

Secure Safe Power and Peace of Mind

Lithium-Ion is the best of the UPS world, and N1C is the best of Lithium-Ion options on the market. N1C's ground-breaking Lithium-Ion UPS systems set a higher bar than lead-acid batteries could ever reach. With 5x more energy within only 1/3 of the traditional space, our systems deliver high-capacity power solutions tailored for your critical needs. With N1C, navigate any power disruptions comfortably and ensure extended backup times for the heart of your operations.

With Nothing But the Best Topology, There's N1C — Not One Concern

To ensure the most reliable power possible, N1C UPSs harness online double-conversion UPS topology, protecting equipment from 9 power problems. Devices are seamlessly energized by the inverter, providing uninterrupted power without transfer delays. Our commitment to the highest-quality UPS system offers superior protection against power issues, keeping equipment online and businesses running.

Lower cost, fewer hassles

N1C's Lithium-Ion batteries have a 12–15-year design life and are backed by an industry-best 10-year warranty. Our UPSs offer a lower total cost of ownership vs. lead acid UPS systems by never having to replace batteries. Lead acid systems typically need battery replacements every 3–4 years, requiring time and cost to find, order, ship, replace, and recycle batteries, all hassles you won't have to worry about with N1C.

Unit	Purchase Price	Quantity	Initial Purchase Cost	Year 3 Batts	Year 6 Batts	Year 9 Batts	12-year ownership cost
N1C 3kva*	\$ 3,600.00	1	\$ 3,600.00	\$ -	\$ -	\$ -	\$ 3,600.00
Lead acid 3kva*	\$ 3,400.00	1	\$ 3,400.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 5,650.00
*online double conversion with SNMP card				Total saved with N1C Lithium Ion:			\$ (2,050.00)

Powering a Planet We Can't Replace

N1C Lithium-Ion systems minimize their footprint, carbon emissions, and energy use due to their lighter weight, faster recharge rate, and higher temperature tolerance. They also function with a 15-year design life, eliminating the need to replace lead-acid batteries every few years, reducing the amount of toxic materials sent to landfills, and reducing shipping pollution associated with moving heavy lead batteries.

Your Team in Uninterruptible Power

Based in Janesville, Wisconsin, N1C has experts in electronics ready to help you design your UPS needs wherever you are. Specializing in Lithium-Ion systems, the company was the first to bring a full lineup of lithium-ion UPS systems to the market. We can create battery backup solutions to fit virtually requirements and any size with our gear and with partner companies that provide needed accessories (racks, PDUs, environmental modules, etc.). N1C has a growing network of more than 100 resellers across the United States and Canada, and we're ready to bring you the best battery backup systems for any need.

UPS Comparison



Competitor Model

N1C Model

GXT5LI-3000LVRT2UXLN		N1C.L3000
Vertiv	Manufacturer	N1C
3	kVA	3
2700	Watt Capacity	2700
Lithium Ion	Battery Type	Lithium Ion
Online	Topology	Online
9 power problems	Protection	9 power problems
0ms	Transfer Time	0ms
120	Voltage In	120
120	Voltage Out	120
L5-20P	Input Plug	L5-30P
(6) 5-20R + (1) L5-30R	Outlets	(4) 5-20R + (1) L5-30R
6.5	Full Load Runtime (Mins)	13
Yes	Expandable Battery capacity	No
Yes	SNMP Included	Yes
5 years	Warranty	10 years
10 years	Battery Life	12-15 years
TBD	Battery Replacement Costs	\$-
#VALUE!	3x replacement costs	\$-
Rack/Tower	Form Factor	Rack/Tower
4-post included	Rails	2-/4-post included
Included	Tower Feet	Included
3.4" (2U) x 16.9" x 21.5"	HWD (inches)	3.4" (2U) x 17.2" x 22.6"
48.5	Weight (LBS)	55
https://www.vertiv.com/en-us/products-catalog/critical-power/uninterruptible-power-supplies-ups/GXT5LI-3000LVRT2UXL/	Link	https://www.n1critical.com/product/l3000/

UPS Comparison



Competitor Model

N1C Model

GXT5LI-2000LVRT2UXLN		N1C.L2000
Vertiv	Manufacturer	N1C
2	kVA	2
1800	Watt Capacity	1800
Lithium Ion	Battery Type	Lithium Ion
Online	Topology	Online
9 power problems	Protection	9 power problems
0ms	Transfer Time	0ms
120	Voltage In	120
120	Voltage Out	120
L5-20P	Input Plug	5-20P
(6) 5-20R + (1) L5-20R	Outlets	(6) 5-20R
10.5	Full Load Runtime (Mins)	13
Yes	Expandable Battery capacity	No
Yes	SNMP Included	Yes
5 years	Warranty	10 years
10 years	Battery Life	12-15 years
TBD	Battery Replacement Costs	\$-
#VALUE!	3x replacement costs	\$-
Rack/Tower	Form Factor	Rack/Tower
4-post included	Rails	2-/4-post included
Included	Tower Feet	Included
3.4" (2U) x 16.9" x 18.7"	HWD (inches)	3.4" (2U) x 17.2" x 22.6"
39.7	Weight (LBS)	44
https://www.vertiv.com/4a6433/globalassets/products/critical-power/uninterruptible-power-supplies-ups/vertiv-liebert-gxt5-lithium-ion-ups-1000---3000-v-120v-brochure-sl-70925.pdf	Link	https://www.n1critical.com/product/I2000/

UPS Comparison

N1C



Competitor Model

N1C Model

GXT5LI-1500LVRT2UXLN w (1) EBM		N1C.LR1500
Vertiv	Manufacturer	N1C
1.5	kVA	1.5
1350	Watt Capacity	1350
Lithium Ion	Battery Type	Lithium Ion
Online	Topology	Online
9 power problems	Protection	9 power problems
0ms	Transfer Time	0ms
120	Voltage In	120
120	Voltage Out	120
5-15P	Input Plug	5-15P
(6) 5-15R	Outlets	(8) 5-15R
14	Full Load Runtime (Mins)	92 mins with 1x 50AH
Yes	Expandable Battery capacity	Yes (min 1 required) 50AH or 100AH, up to 10 of either
Yes	SNMP Included	Yes
5 years	Warranty	10 years
10+ Years	Battery Life	12-15 years
TBD	Battery Replacement Costs	\$-
#VALUE!	3x replacement costs	\$-
Rack/Tower	Form Factor	Rack/Tower
4-post included	Rails	4-post included
Included	Tower Feet	Included
3.4" (2U) x 16.9" x 18.7"	HWD (inches)	3.4" (2U) x 17.2" x 16.5" + EBM
39.7	Weight (LBS)	17 + EBM
https://www.vertiv.com/en-us/products-catalog/critical-power/uninterruptible-power-supplies-ups/gxt5li-1500lvrt2uxl/	Link	https://www.n1critical.com/product/lr1500



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Section 4



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Solution Overview

Prepared for
Spreckels Union School District
January 11, 2024

Prepared by
Nick Heryford

Solutions Architect
nheryford@ams.net

AMS.NET Project Approach

AMS.NET Project Methodology and Approach

AMS.NET's project approach is based on the Project Management Institute's PMBOK and its foundational standards. Your AMS.NET project team will collaborate with your technical team to:

- Identify project requirements
- Define project roles and expectations
- Proactively plan, document and coordinate project activities
- Execute the agreed upon deliverables in line with the scope of work
- Verify appropriate acceptance testing is performed and documented
- Provide relevant status updates via regular meetings and meeting minutes
- Deliver thorough final documentation of your equipment and its configuration (as applicable)

The project phases and activities listed below provide an outline for your implementation; these phases will be planned in greater detail by your project manager as a part of the design and planning phase. Adherence to the defined project plan will ensure timely completion.

Project Phases and Life Cycle				
Discovery & Preparation	Design & Planning	Implementation	Project Closeout	Support & Maintenance
Kick-Off Meeting Identify Project Goals and Requirements Perform Physical and Virtual Information Gathering Activities	Technical Planning and Design Approval Meetings Project Plan and Timeline Presentation Prep, Configuration, Pre-Installation Testing of Equipment Pre-Installation Meeting	Project Installation as Defined in Project Plan Post-Installation Acceptance Testing Enhanced* or Standard Post-Cutover Support System Administrator Training* End User Training *If purchased	Physical/Virtual Site Walk Punch List Completion Final Documentation Submission Project Completion Statement Sign Off *If purchased	30-Day Workmanship Warranty Flex and Premium Flex Contract Support* Managed Services* *If purchased

General Customer Responsibilities and Project Assumptions

Outlined below are general customer responsibilities and project assumptions to ensure the project runs smoothly and efficiently.

General Customer Responsibilities

Delivery of services and the project success is dependent on collaboration between project team members. Accurate and complete information from the customer project team will directly affect the success and quality of the project cycle. In addition to any activities identified in the Statement of Work, customer's responsibilities include:

- Customer will assign a primary contact that will be responsible for helping AMS.NET to identify information owners and will assist with obtaining timely responses to requests for data and information.
- Provide AMS.NET with necessary facilities access which may include building keys, passes, alarm codes and parking access.
- Customer will provide an adequate workspace and Internet access while the AMS.NET team is onsite.
- If facilities are unavailable during the day, reasonable access to perform work after hours and on weekends must be provided. In all events a minimum 9 hours of access must be provided each day.
- If project scope includes additional vendors, customer must make introductions and access must be available to vendor primary contacts.
- An Equipment Delivery Letter for stored goods and materials must be signed and return at the start of the project.
- Customer is responsible for the removal and disposal of E-Waste, trash, etc.
- Customer must notify AMS.NET to any hazardous materials which may be present in the work area

UPS Environmental and Physical Logistics Customer Requirements

UPS Design was based on assumptions that adequate Rack specifications and power requirements where available, during project planning the following will be assessed, if any of these variables are not met by the customer, a change order will be provided to rectify any deficiencies and/or lost labor. UPS ordering will be held until this inspection can be performed.

There are several areas which will need to be verified and addressed pre-installation including:

- **Rack Depth**
In the event UPS depth exceeds rack depth, the customer will be provided with options to swap the UPS or rack.
- **Rack Space Requirements**
In the event rack space is not available in identified location, the customer will be provided with options to swap the UPS or rack.

- **UPS Weight**

AMS.NET is not responsible for customer provided rack locations, if AMS.NET deems the installation or quality of the rack will not support the weight of the UPS customer will be notified. AMS.NET is not responsible for any damage in the event the rack was improperly anchored.

- **Power Requirements**

Customer is responsible for providing adequate power at the installation location. AMS.NET will provide power requirements based on UPS purchased.

Project Assumptions

With more than 25 years of expertise and a proven project methodology, we've outline project assumptions that allow AMS.NET to complete this engagement in an efficient and timely manner. The assumptions listed below set forth the expectations of the working relationship between Spreckels Union School District and AMS.NET. Project Assumptions include:

- In line with green practices and efficiency, AMS.NET project managers will conduct meetings via web conferencing tools and engineers will remote into networks when possible. Customer must provide VPN access to networks.
- Based on our experience, best practices and project scope, AMS.NET will determine and assign the proper engineering resources.
- A mutually agreed upon meeting cadence will be set to ensure that the expectations of the engagement are met.
- We rely on the accuracy of instructions, authorizations, approvals and other information provided by key stakeholders.
- Spreckels Union School District project stakeholders will provide necessary documentation and support for any legacy system integrations required during the installation and implementation of the project. AMS.NET resources will do their best to gather as much of this information during the discovery phase in order to ensure successful legacy integration where possible.
- There will be an agreed upon time period after final documentation signoff and prior to installation when changes will not be accepted. Adequate time for programming and cutover preparation is needed to ensure the accuracy of project implementation.

Premium Flex Time Guidelines and Limitations

If Spreckels Union School District was quoted Premium Flex Time plans, please see below for the applicable guidelines and limitations. Premium Flex Time hours are indicated by the prefix AMS-MS-FLEX-PRE on your Quotation and are quoted in pre-paid blocks of hours. Premium Flex Guidelines and Limitations include:

- Flex Time plans do not expire and are available until the hours and funds are fully utilized. New or additional purchases of Flex Time plans will be subjected to the new discount rates, guidelines and limitations.
- Flex Time Plans are for technical services and professional consultation only and cannot be used for materials.
- Flex Time Plans are required to be paid upfront before the service is performed. Flex Time Plans are a retainer-based engagement.

- Technical services hours are deducted as the technical service is performed. On-site technical support consists of travel time both ways and a minimum of one-hour on-site then deducted in 30-minute increments. Remote technical support is deducted in 30-minute increments. Please note that any scheduled engagement cancellations not arising from AMS.NET will incur a 1-hour minimum charge as well as any travel time expended.
- Business hours are Monday through Friday 8am to 5pm excluding company reserved holidays. Pre-scheduled after-business hour technical support is available Monday through Friday and Saturday from 5pm to 12am and requires a 24x7 Flex Time plan. Emergency after hours support requires a 24x7 Flex Time plan.

Standard AMS.NET Invoicing Procedures

Materials, Equipment, Hardware

All cabling and engineering material, equipment, and hardware are invoiced and billed upon receipt at any one of our AMS.NET warehouses. Per our standard EDL; "We will have the equipment delivered directly to AMS.NET and stored in our warehouse for your convenience until you are ready for installation. Per request, AMS will provide a report of proof of delivery to AMS.NET and serial number documentation. AMS.NET will at time of delivery to our warehouse, submit invoices reflecting the hardware portion of the project and you can at that time release payment for the full amount of the hardware within 30 days of receipt"

Premium Flex Time (pFlex)

pFlex is invoiced in full upon the start of the project. pFlex hours are utilized on progress/time and materials bases as we move through the project deliverables or as Service Requests are opened through our TAC department. Utilization reports can be requested at any time and may be shared with the customer within 48 hours of the request. All remaining pFlex time left at the end of an installation project is converted to TAC support hours upon project close out.

Standard Progress Labor Billing Definitions

AMS.NET executes progress billing for all non-pFlex engagements. AMS.NET will at time of completion of each progress phase, submit invoices reflecting the current phase of the project and you can at that time release payment for the full amount of the invoice within 30 days of receipt.

Switching, Wireless, UPS, Firewalls, Paging, Phones, IPVS

- 10% for Mobilization
- 25% for Technical Planning and Start of Design
- 50% for equipment prep/configuration
- 75% for Installation of equipment
- 95% for equipment cutover
- 100% upon completion of punch list and delivery of final documentation

Data Center (Non pFLEX) Upgrades, Migrations, ISE, AMP, Umbrella, 365, Etc...

- 10% Mobilization
- 25% Discovery – 25%
- 50% Base Deployment, Activation, Start Migration of Servers
- Up to 95% Policy Configuration, Migration of Servers
- 100% upon completion of punch list and delivery of final documentation

Structured Cabling – Fiber, Copper, and Racks

- 10% mobilization
- 11-95% according to completion level of the line item
- 100% upon completion of punch list and delivery of final documentation/test results

Introduction

Spreckels Union School District has just upgraded the network with new switches. In response to this there is a need to keep the network up for student and staff safety. We will be installing a UPS with management in every IDF and replacing the current MDF UPSs at 3 location with new ones.

A Team of AMS.NET engineers will perform the following

- Perform a walk with Spreckels staff to review each IDF and MDF. This is to verify we have power within reach of where the UPS is going to be installed. Verify available room in each IDF to install the UPS. Make sure the cabinets are secure to the wall to support the weight of the UPS. If issues do arise AMS.NET can do an assessment and fix the issue at the customers cost
- Configure the MGT card on each UPS with an IP address
- Configure the port on the switch for the UPS
- Install the UPS in the management Cloud Platform
- Configure the Platform for email notification to the IT team

Exceptions:

IF there is a UPS install in the cabinet, AMS will uninstall the UPS but will not transport the UPS.

AMS.NET will not dispose of the UPSs

AMS.NET will not do any electrical work

Spreckels Union School District Responsibilities

- Provide the electrical outlet need to support the UPSs in the IDFs and MDFs
- Deposal of the old UPSs
- Provide a designated location old UPS to a placed at each site

Section 5



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PROJECT REFERENCES

Project Summaries

Name of Organization: Los Gatos Union School District

Address: 17010 Roberts Rd., Los Gatos, CA 95032

Contact Person: Matt Mullikin

Email/Phone: mmullikin@lgusd.org, (408) 335-2378

Network & Fiber Upgrade Project

Original contract amount: \$771,000.00

Contract start date: November 2020

Final completion date: June 2021

Los Gatos Union School District leveraged the 1st round of Cares Act funding during the 2020 pandemic and partnered with AMS.NET to complete an ongoing phased network upgrade that was going to wait until the next E-Rate funding cycle. The district had decided to bring all of the students and staff back in February of 2021 but the network environment was not ready to handle to influx of additional devices and bandwidth requirements needed to properly run the business of educating student in the new world we were living in. The most important part of this project was also the most time consuming as the entire fiber optic network needed to be upgraded at all 5 of their school sites to single mode.

AMS.NET worked intimately with the district to define a project plan to get this portion of the project completed with enough time to get key components of the network in place to support 10GB a crossed the network. Once this was completed, we were able to deploy the rest of the project in a normal manner. The project consisted of IDF cabinet upgrades to support the new networking and UPS equipment along with additional Category 6 structured cabling runs to support their new wireless access point locations. Each sites network was fully upgraded with Meraki using MS355's for the access switching and both MR56 / 74's for the wireless infrastructure. The district purchased a 5-year Meraki subscription for management of the environment and for peace of mind since there would be no recurring costs until year 6.

Name of Organization: Pleasanton Unified School District

Address: 4750 First Street, Pleasanton, CA 94566

Contact Person: Robert Torres

Email/Phone: rtorres@pleasantonusd.net, (925) 596-9660

Network Refresh

Original contract amount: \$8,600,000.00

Contract start date: April 2020

Final completion date: March 2022

E-Rate Site Billed Entity Number (BEN)- 144214

Project was partially funded with E-Rate and the remaining covered by bond funds.



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PROJECT REFERENCES

Project Summaries *(Continued)*

Pleasanton Unified School District *(Continued)*

Project Description:

- Project included district wide Cisco VOIP deployment with InformaCast paging integration. The District is currently using Cisco collaboration to connect their sites and staff. InformaCast is currently being used through IP speakers and IP phones for mass notification, emergency notification, bell schedules and 911 call tracking.
- Pleasanton Unified School District had not refreshed the switching network in over 10 years and were running a 1G backbone at all school sites. Through use of a local Bond and E-Rate year 22 funding, PUSD was able to completely update the wired network to establish a 40G LAN at each school utilizing a Brocade/Ruckus architecture. To enable the new architecture, a completely new fiber infrastructure needed to be installed to replace the existing multi-mode fiber plant. PUSD worked with AMS.NET to architect a 40G solution that had multi-rate ports in the ToR switches and PoE+ to all ports. This met the Districts 7-10 year architecture goals.
- Prior to E-Rate 23, PUSD asked AMS.NET to provide POC trials with a number of different wireless manufacturers. AMS.NET provided POC hardware and setup assistance for Ruckus and Meraki solutions. In the end, a Meraki solution was chosen by the District. AMS.NET performed extensive site walks at all of the District sites, and along with District staff determined what deployment strategy best served the District's needs. AMS.NET proposed 802.11 AX wireless access points in indoor and outdoor models, providing wireless service to all locations across every campus in the District. AMS.NET proposed to place one access point in every classroom and learning area of each site. Outdoor wireless access points were placed in locations that cover blacktops and play areas and were installed in vandal proof enclosures in order to protect the Districts investment in hardware.

Name of Organization: San Rafael City Schools

Address: 310 Nova Albion Way, San Rafael, CA 94903

Contact Person: Noel Matthias

Email/Phone: nmatthias@srcs.org, (415) 485-2321

Cisco Wired & Wireless Networking

Original contract amount: \$2,500,000.00

Contract start date: June 2018

Final completion date: Ongoing

San Rafael City Schools serve a diverse community of over 8,000 students and 700 staff users over 3 high schools, 2 middle schools, 7 elementary schools, 3 non-instructional sites. AMS.NET worked with SRCs through budget challenges to incrementally upgrade their wired and wireless network through multiple E-Rate cycles and bond funding. SRCs utilized the SPURR contract for E-Rate and the FOCUS contract for all other purchases as part of this project.



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PROJECT REFERENCES

Project Summaries *(Continued)*

San Rafael City Schools *(Continued)*

The scope of the project includes:

- Cisco C6800 core switches at both high school data centers for a fully-redundant network and data center core
- Cisco C9300 for LAN cores at each school site
- Cisco Meraki MS425 for LAN fiber aggregation
- Cisco Meraki MS390 and MS250 to provide full PoE and mGig access
- Cisco Meraki WiFi 6 indoor and outdoor APs to support 1:1 wireless

Name of Organization: Tracy Unified School District

Address: 1975 W Lowell Ave., Tracy, CA 95376

Contact Person: Tom Quiambao

Email/Phone: tquiambao@tusd.net, (209) 830-3282 ext. 1940

Networking Switching Upgrade Project

Original contract amount: \$800,000.00

Contract start date: June 2020

Final completion date: December 2020

E-Rate Site Billed Entity Number (BEN)- 144421

Tracy Unified School District was in the process of annually replacing portions of their end-of-life (EOL) switching hardware, and E-Rate 22 was the last batch of switches that needed to be replaced before the EOL date had been reached. TUSD and AMS.NET worked together to define a concise list of the remaining hardware and provided the switches and interconnect to complete the switch refresh. AMS.NET provided template configurations for each switch and assisted Tracy USD in the configuration and deployment of all hardware.

The last item that needed to be address for TUSD was the core and data center switching infrastructure. The existing core was coming to its EOL date and the District needed assistance planning for a core upgrade. One of the biggest issues faced was the cabling plant for the data center switching terminated at the core switch, and a 7 slot core switch was overloaded with connections making daily maintenance and administration very difficult.

AMS.NET proposed ToR switches in the data center with 100G uplinks to the new core switch, reducing the amount of physical connections into the new core switch by half. The core switch was replaced utilizing a smaller chassis and fewer blades to accomplish the same goal. This implementation also offered TUSD an opportunity to deploy Cisco DNA in their environment. AMS.NET worked with Cisco and TUSD to provide a base installation of Cisco DNA that will continue to grow into the future.



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PROJECT REFERENCES

Project Summaries *(Continued)*

Tracy Unified School District *(Continued)*

The scope of the project included:

- DNA Center – In keeping with the established technology roadmap, Tracy USD along with AMS.NET have begun to implement Cisco DNA Center to enable Assurance across the wired and wireless infrastructure. This is the first stage in establishing a zero-trust environment which is a primary focus and business driver within the District.
- PAN Cortex and DNS – Broadened the security fabric to include Palo Alto Networks Cortex and DNS security applications to provide best in class endpoint security and intelligence.
- Wireless - AMS.NET performed extensive site walks at District identified sites, and along with District staff determined what deployment strategy best served the District's needs. AMS.NET proposed 802.11 AX wireless access points in indoor and outdoor models, providing wireless service to all locations across every campus in the District. AMS.NET proposed to place one access point in every classroom and learning area of each site. Outdoor wireless access points were placed in locations that cover blacktops and play areas and were installed in vandal proof enclosures in order to protect the District's investment in hardware.

Section 6



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Technology Solution Provider

ABOUT US

About Us

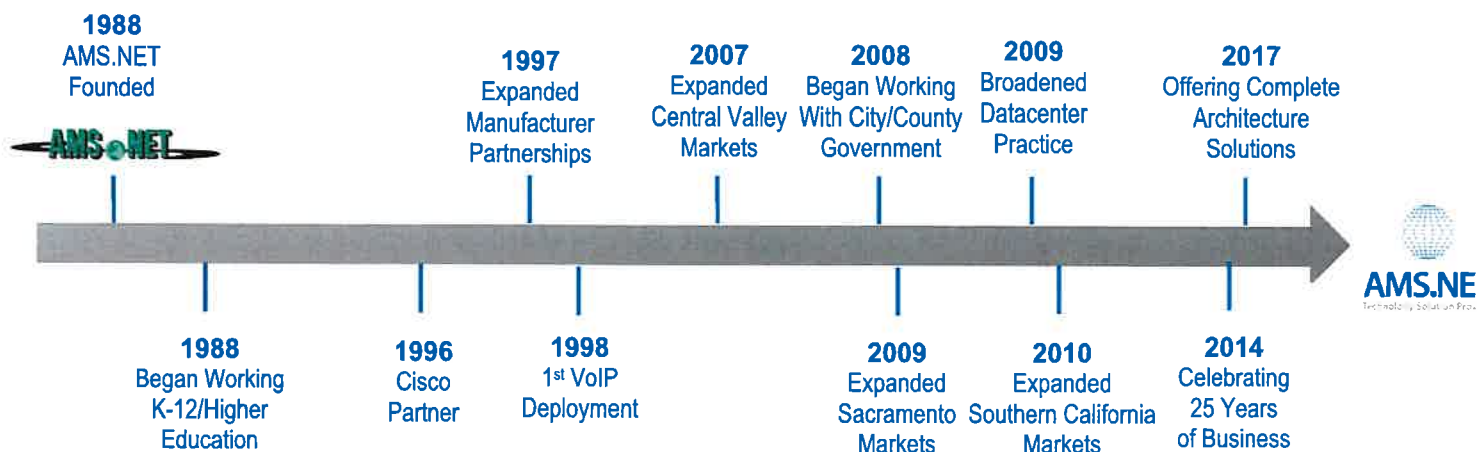
AMS.NET is an innovative technology solution provider delivering business outcomes to organizations for more than 30 years. The company was established more than two decades ago to provide technical support to local school districts in California. Today, AMS.NET provides education, local government and businesses a comprehensive technology solution including design, implementation and support services.

With a consultative approach, consideration is taken to understanding technology requirements, existing equipment, industry, growth plan and budget. Leveraging proven and emerging technologies through leading manufacturers, AMS.NET's certified engineers' architect a solution that supports your initiatives and allows for future growth.

Prior to implementation, we can provide complete structured wiring services and post deployment, a host of managed services and maintenance plans to ensure your network and equipment are running at optimum performance.

Many financing options are available. With experience in the public sector around procurement vehicles, E-rate expertise and leasing options, we can make recommendations specific to your industry and technology solution.

Our extensive reference list is a tribute to our ability to successfully design, manage and implement technology solutions that support your initiatives. With more than 30 years of successfully providing technology solutions, you can be assured that we have the capability, experience and stability to be your trusted partner. And we'll be here for future needs!



Celebrating More Than **30** Years

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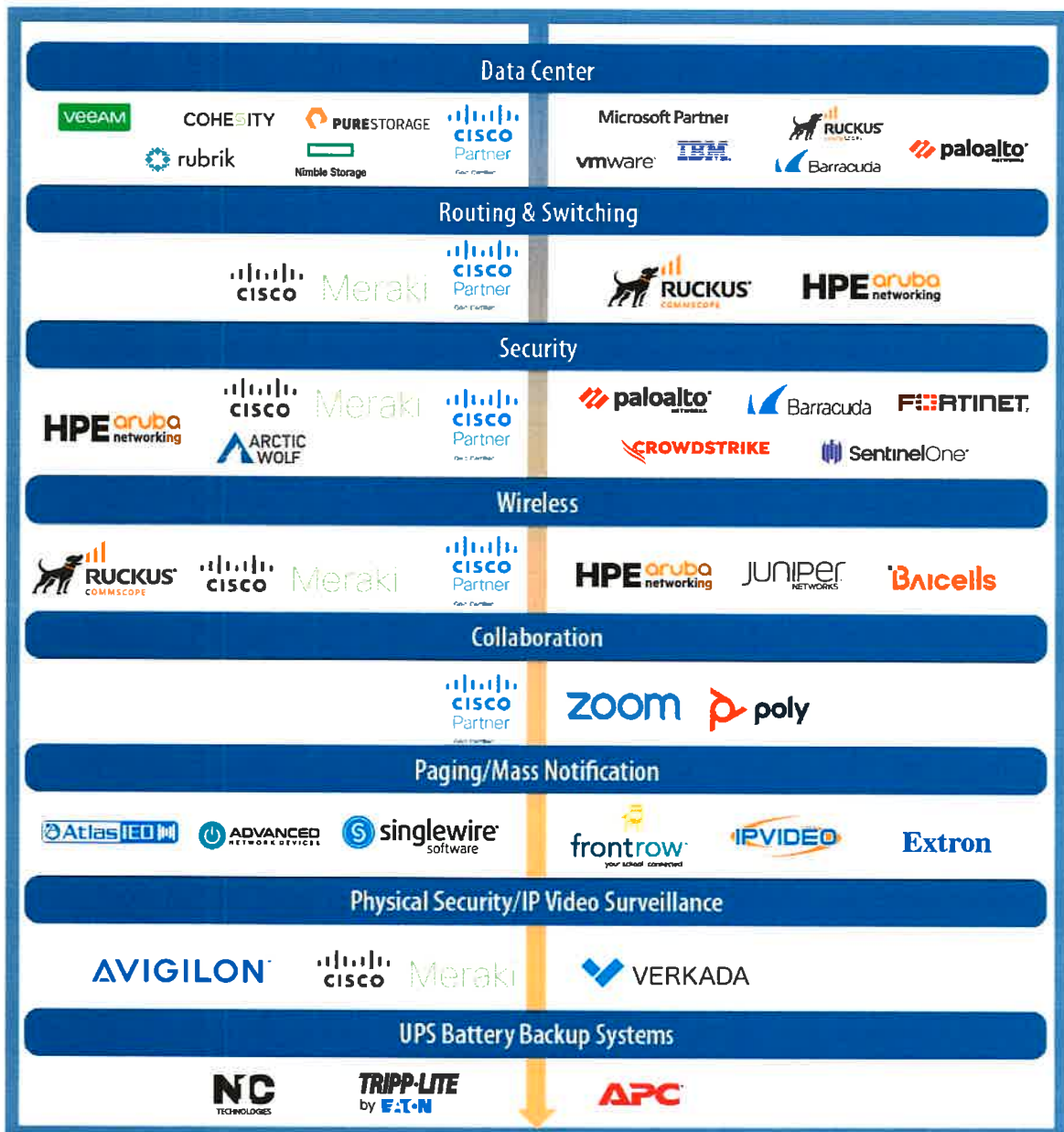


AMS.NET

Technology Solution Provider

AMS.NET versus the Competition

- Established proven partner in your vertical
- 120+ employees throughout the state of California
- Multi-vendor network support
- Complete architecture solutions
- Elite manufacturer partnerships– Cisco Gold Partner since 2007
- Skilled and Certified Engineers- CCIE's in networking, security, voice
- Advanced manufacturer technology specializations
- Structured cabling- C-7 Contractor and RCCD Certified
- Certified project management – PMP Certification
- Executive management accessibility regardless of the customer size





AMS.NET

Technology Solution Provider

COMPANY FACTS

General Info

Legal Name: AMS.NET Inc.
 Type: Delaware Corporation
 Tax ID: 94-3291626
 Principal Owner: Robert Tocci
 Years in Business: 35 Years
 Number of Employees: 160
 Website: www.ams.net
 Email: sales@ams.net
 Phone: 925-245-6100 Fax: 925-245-6150

Locations:
 Southern California Regional Offices: 5437 E La Palma Ave.,
 Anaheim, CA 92806, Phone 800-893-3660
 Central Valley Regional Office: 1155 East North Avenue, Suite 106
 Fresno, CA 93725, Phone 559-733-1641
 Headquarters: 502 Commerce Way, Livermore, CA 94551-7812
 Sacramento Regional Office: 5008 Donovan Drive
 Carmichael, CA 95608 Phone 800-893-3660

License and Procurement

DIR#: 1000001046 Expires 6/30/25
FCC RN: 0012300554
Contractor License C-7: 763508 Expires 4/30/24
DUNS#: 556116234
Microsoft MCSE's: 1673446, 2056976
Procurement: E-Rate: SPIN 143005880
 Merced County FOCUS Contract: #2021092
 SPURR Master Contract/ PEPPM Contract
 SLP Agreement- Zoom, Rubrik
 OMNIA Contract- Arctic Wolf, Fortinet
NASPO Contracts- Cisco, HPE, Ruckus,
 Pure Storage, Palo Alto Networks, Juniper
 Networks, Arctic Wolf, CrowdStrike

Cisco GSA Contract: GS-35F-0349S, Expires 4/4/26

CMAS Contracts-

APC	HP	Corning
Arecont Vision	Nimble Storage	General Cable
Aruba/HPE	Palo Alto Networks	Hitachi
Avigilon	Rubrik	Leviton
Bosch	Ruckus Wireless	Ortronics
Cisco	TrippLite	Panduit
Cohesity	Veeam	Superior Essex
Eaton	Verkada	Labor
EMC	VMware	
Extron	Berk-Tek	
Fortinet	Chatsworth	

Certifications and Specializations

Cisco Gold Certified Partner/
 Cisco Meraki Partner

Cisco Specializations:

- Advanced Data Center Architecture
- Advanced Collaboration Architecture
- Advanced Security Architecture
- Advanced Enterprise Network Architecture
- Collaboration SaaS Authorization
- Customer Satisfaction Excellence
- Customer Experience Specialized

Partial Manufacturer List:

Aruba HPE Platinum Partner, HPE Partner, Ruckus Elite Partner,
 Baicells, Palo Alto Networks, Fortinet, Barracuda, Arctic Wolf,
 Sentinel One, Pure Storage, Wasabi, Iland, IBM, Arista Networks
 Cohesity, Rubrik, Veeam Silver Pro Partner, VMware Partner,
 Singlewire, FrontRow, Class Connection, AtlasIED, Extron,
 Advanced Network Devices, Avigilon, Verkada, Qognify,
 Ava, Openpath, SALTO Systems, Zoom, Poly, Tripp Lite,
 N1 Critical Technologies, APC, Panduit, General Cable, Leviton,
 Berk-Tek, Ortronics, Hoffman, Chatsworth, Superior Essex

N1 Critical Technologies
2949 Venture Drive, Suite 190, Janesville, WI 53546
877-226-3311 | sales@n1critical.com | www.n1critical.com



1/8/2024

To Diana Monaghan — dmonaghan@ams.net

This letter is to certify that **AMS.net** (AMS) is a certified, platinum-level reseller of all N1 Critical Technologies (N1C) equipment. AMS has received the necessary training to purchase, install and configure N1C single-phase Uninterruptible Power Supply (UPS) units and accessories (batteries, bypass systems, transformers, etc.). AMS is also eligible to sell N1C three-phase UPS units and accessories.

Please note that some N1C “hardwire” equipment — both single-phase and three-phase — may require a certified electrician to install due to local building and zoning codes.

Thank you,

Mike Heine
Business Development Director
608-289-9755
mike@n1critical.com



AMS.NET

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CONTRACTORS C-7 INFORMATION

C-7 Contractors License

<small>STATE OF CALIFORNIA</small> dca <small>DEPARTMENT OF CONSUMER AFFAIRS</small>	CONTRACTORS STATE LICENSE BOARD ACTIVE LICENSE	
License Number	763508	Entity CORP
Business Name	AMS.NET INC	
Classification(s)	C-7	
Expiration Date	04/30/2024	www.csib.ca.gov

C-7 Responsible Managing Officer

BOND OF QUALIFYING INDIVIDUAL

1. The Responsible Managing Officer (RMO) TOCCI ROBERT MICHAEL certified that he/she owns 10 percent or more of the voting stock/equity of the corporation. A bond of qualifying individual is not required.

Effective Date: 04/12/2000



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CONTRACTORS C-7 INFORMATION

C-7 Contractors Bond - Continued

Business Information

AMS.NET INC
502 COMMERCE WAY
LIVERMORE, CA 94550
Business Phone Number: (925) 245-6100

Entity Corporation
Issue Date 05/24/1999
Reissue Date 04/12/2000
Expire Date 04/30/2024

License Status

This license is current and active.

All information below should be reviewed.

Classifications

C-7 - LOW VOLTAGE SYSTEMS

Bonding Information

Contractor's Bond

This license filed a Contractor's Bond with HANOVER INSURANCE COMPANY.

Bond Number: 1031231

Bond Amount: \$15,000

Effective Date: 01/01/2016

Contractor's Bond History

Bond of Qualifying Individual

The qualifying individual ROBERT MICHAEL TOCCI certified that he/she owns 10 percent or more of the voting stock/membership interest of this company; therefore, the Bond of Qualifying Individual is not required.

Effective Date: 04/12/2000

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FCC RED LIGHT DISPLAY SYSTEM STATUS

The Red Light Rule was adopted as part of the Federal Communication Commission's ongoing effort to implement the Debt Collection Improvement Act, which provides that the Commission checks to determine whether entities or individuals seeking licenses or other benefits from the FCC are delinquent in debt owed to the Commission. The Red Light Display System displays the current Green status of AMS.NET (FRN #0012300554).

Red Light Display System View

[FCC](#) | [Fees](#) | [Red Light Display System](#)

[FCC Site Map](#)

Logged in as FRN: AMS.NET, Inc. (0012300554) [Log Out](#)

[Back](#) | [Print](#) | [Help](#)

Current Status of FRN 0012300554

STATUS: Green

You have no delinquent bills which would restrict you from doing business with the FCC.

The Red Light Display System checks all FRNs associated with the same Taxpayer Identification Number (TIN). A green light means that there are no outstanding delinquent non-tax debts restricting business with the Commission by any FRN associated with requestor's TIN.



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EVIDENCE OF COVERAGE

ACORD		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 8/5/2023			
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>							
PRODUCER Marsh & McLennan Agency LLC Marsh & McLennan Ins Agency LLC 1255 Treat Blvd #950 Walnut Creek CA 94597			CONTACT NAME: Felicia McArroy PHONE: IAC No. Ext: 925-482-9337 FAX: IAC No: 925-482-9360 E-MAIL ADDRESS: Felicia.McArroy@MarshMMA.com				
INSURED AMS.NET, INC 502 Commerce Way Livermore CA 94551-7812			INSURER(S) AFFORDING COVERAGE				
			INSURER A: Atlantic Specialty Insurance Company		RANC # 27154		
			INSURER B: Republic Indemnity Company of America		22179		
			INSURER C:				
			INSURER D:				
			INSURER E:				
			INSURER F:				
COVERAGES CERTIFICATE NUMBER: 1878001185 REVISION NUMBER:							
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>							
INSTR	TYPE OF INSURANCE	ADDL	SUBR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> SENS. AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER	N	N	7110086830018	8/24/2023	8/24/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP-OP AGG \$ 2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> COM-CON <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY \$1,000 Ded.	N	N	7110086830018	8/24/2023	8/24/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	N	N	7110086830018	8/24/2023	8/24/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in WA) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	16099220	2/1/2023	2/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Property of Others			7110086830018	8/24/2023	8/24/2024	\$100,000 Limit
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 191, Additional Remarks Schedule, may be attached if more space is required) RE: Evidence of Insurance.							
CERTIFICATE HOLDER Evidence of Coverage USA				CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 			
ACORD 25 (2016/03) © 1988-2015 ACORD CORPORATION. All rights reserved. The ACORD name and logo are registered marks of ACORD							

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DEPARTMENT OF INDUSTRIAL RELATIONS

AMS.NET's Department of Industrial Relations

SB 854, a budget trailer bill that was signed into law on June 20, 2014, and became effective immediately, made several significant changes to laws pertaining to the administration and enforcement of prevailing wage requirements by the Department of Industrial Relations (DIR). Among other things, SB 854 established a new public works contractor registration program to replace prior Compliance Monitoring Unit (CMU) and Labor Compliance Program (LCP) requirements for bond-funded and other specified public works projects. AMS.NET is a DIR registered contractor (DIR #1000001046). Company is compliant with all public code sections 2601, 2602, 2603 for skilled and trained workforce.

Department of Industrial Relations System View



Contractor Information

Legal Entity Name
AMS.NET, INC.
Legal Entity Type
Corporation
Status
Active
Registration Number
1000001046
Registration effective date
07/01/22
Registration expiration date
06/30/25
Mailing Address
502 COMMERCE WAY LIVERMORE 94551 CA United States of America
Physical Address
502 COMMERCE WAY LIVERMORE 94551 CA United States of America
Email Address
dmonaghan@ams.net
Trade Name/DBA
License Number (s)
CSLB:763508

Legal Entity Information

Corporation Entity Number:	097642448
Federal Employment Identification Number:	943291626
President Name:	Robert Tocci
Vice President Name:	John Stott
Treasurer Name:	Diana Monaghan
Secretary Name:	Diana Monaghan
CEO Name:	
Agency for Service:	
Agent of Service Name:	Diana Monaghan
Agent of Service Mailing Address:	502 Commerce Way Livermore 94551 CA United States of America

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SPAC FILING

Service Provider Annual Certification (SPAC)

A service provider must submit a Service Provider Annual Certification (SPAC) (Form 473) to USAC each funding year to certify that it will comply with program rules. Below is proof captured from the SLD website.

Purpose of Form: Form 473 is used by the service provider each funding year to certify that it will comply with FCC rules concerning invoicing and documentation. The certifications apply to the entire funding year and are required before USAC will pay invoices. A service provider may submit one Form 473 for all Service Provider Identification Numbers (SPINs) assigned to it.

SLD SPAC Filing Proof

SPIN	Service Provider Name	Doing Business As	Contact Name	Contact Address	Contact Phone	Form 499 Filer	SPAC Filed
143005880	AMS.NET, Inc.	AMS.NET, Inc.	Robert Tocci	502 Commerce Way, Livermore, CA 94551	925245-6100		1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023



AMS.NET E-RATE BILLING PROCESS

AMS.NET, Inc. (also to be referenced as the Service Provider) has developed processes to bill E-Rate projects that best suits their customer needs. We are set up to accommodate both SPI and BEAR billings.

SPI billings will occur on a regular basis and AMS.NET, Inc. will invoice the SLD their portion of committed amount and the customer their portion.

AMS.NET, Inc. agrees to bill and receive a portion of the payment for the provisions of goods and services described herein directly from the USAC via the Form 474 Service Provider (SPI). The customer will only be responsible for paying its non-discounted share of the costs and does not intend to use the BEAR process (Form 472). The maximum percentage the customer will be liable for is the pre-discount amount minus the funded amount as shown on the FCC Form 471 Block 5 and any identified ineligible costs. Upon the successful receipt or posting of a funding commitment decision letter from the SLD and submission and certification of Form 486, the customer shall pay only the discounted amount beginning with the billing cycle immediately following said approval. Alternatively, should the company decide that it is in the best interests of the company to file a Form 472, the customer will inform AMS.NET, Inc. of its intent.

All Service Provider invoicing to USAC must be completed within 120 days from the last day of service. Should the Service Provider fail to invoice USAC in a timely manner, the customer will only be responsible for paying its non-discounted share.

AMS.NET, Inc. will bill your company directly for a BEAR billing. Companies will pay the full amount of the invoice until all steps of the discount process below have taken place:

- A. You must have received your FCDL (Funding Commitment Decision Letter) from the SLD / E-Rate people.**
- B. You must file your Form 486.** [The form 486 lets the E-Rate people know that the services have begun and that they may begin paying the invoices. The SLD cannot process a payment related to a Funding Request Number (FRN) unless a properly completed Form 486 has been submitted by the Library and approved by the SLD for that FRN]
- C. The form 486 must be approved by the SLD before AMS.NET, Inc. can apply the discount and credit your bill.** When AMS.NET, Inc. is notified by the SLD that your form 486 has been approved, AMS.NET, Inc. will credit your bill with your approved funding. It takes two billing periods for the discount to appear on your bill. Depending on timing of your 486 approval, it could be the next month or two months later that you see your discount on your AMS.NET, Inc. bill.

AMS.NET, Inc. bills the total monthly charges and the E-Rate discount which does net to the discounted amount, but we do not bill just the discounted amount. It takes two billing periods for the discounts to appear so depending on timing, it could be the next month or two months later.

A Note regarding BEAR Forms: Companies who prefer to pay their invoices and file BEAR forms for reimbursement – can continue to do so; however, a company cannot both file a BEAR form and request a billing discount on the same FRN in the same funding year. That is, you will either file BEAR forms for reimbursement – or – request a billing discount; but not both.

WARRANTY & SERVICE REPLACEMENT

Warranty & Service Replacement Policy

AMS.NET warranties all work for a period of 30 days after installation unless otherwise specified. AMS.NET handles all these issues in-house and will provide technical resources to solve any problems which may arise. AMS.NET will work to obtain replacement equipment if said equipment is found to be faulty or in need of repair.

All warranty issues after the initial 30 days will be handled through direct manufacturer's warranty unless otherwise specified.

In the case of Public Bids and Contracts, all required warranty specifications will be followed and executed by AMS.NET in accordance with contractual law.

AMS.NET keeps a rotating reserve in-house of loaner/spares equipment for both our Service Contract Customers and warranty issues. If a newly placed piece of equipment fails, we can, in most cases get the customer's connectivity back in order while waiting for the replacement part to arrive from the manufacturer.

It is the policy of AMS.NET to keep on hand enough equipment to cover our core installation models. In addition, we have existing inventory from jobs in progress that serve as spares as well. In doing this, we can keep our customer's up time while dealing with getting permanent replacement parts through the manufacturer.



AMS.NET

Technology Solution Provider

800-893-3660 · www.ams.net

Corporate Headquarters - 502 Commerce Way, Livermore, CA 94551
Central Valley Regional Office- 1155 East North Ave., Suite 106, Fresno CA 93725
Sacramento Regional Office- 5008 Donovan Drive, Carmichael, CA 95608
Southern California Regional Office- 5437 E La Palma Ave., Anaheim, CA 92807



Spreckels Union School District

P.O. Box 7362
Spreckels, California 93962
Tel: (831) 455-2550 ext. 312
Fax: (831) 455-9816
www.spreckelsdistrict.org

Eric Tarallo, Superintendent

January 23, 2024

AMS
502 Commerce Way
Livermore, Ca 949551
Attn: Thomas Vasconi

Dear AMS:

This letter is to notify you of our decision to purchase \$58,791.31 of the AMS quoted items (see attached) from your company during the next E-rate funding year (07/01/2024 to 09/30/2025) under the terms of FCC Form 470#240007429 and Spreckels Union ESD-Category Two Network Equipment RFP.

The procurement of this service will be dependent upon the following conditions:

1. Final approval of next year's budget;
2. Contract confirmation by next year's school board;
3. Award of associated E-rate funding

We look forward to working with AMS on this project.

Sincerely,

Briana Ghan , Director of Technology
Spreckels Union ESD
Date: 01/23/2024



STATEMENT OF WORK

Between

Spreckels Union School District

130 Railroad Ave | Spreckels | CA | 93962

And

AirGap Labs LLC

3943 Irvine Boulevard | Suite 662 | Irvine | CA | 92602

For

Network Discovery and Migration

Contract ID: AGL-SPR-NDM-SOW

Version 2.0

March 7, 2024

Prepared by: Benjamin Bradley

Email: bbradley@airgaplabs.com

This document constitutes a "Statement of Work" ("SOW") Professional Services Agreement by and between Spreckels Union School District and AirGap Labs LLC. This document and pricing will remain valid for 60 days unless mutually agreed upon by both Spreckels Union School District and AirGap Labs, LLC.

This Statement of Work ("SOW") is entered into as of the date of the last signature below ("Effective Date") and sets forth the terms under which Spreckels Union School District ("Customer") has engaged AirGap Labs LLC ("Vendor") to provide the professional services described hereunder (the "Services").

PROJECT IMPLEMENTATION

1 SCOPE

The end goal of this project is for Vendor to migrate Layer 3 Routing and Access Control Lists from Cisco Switching environment to FortiGate environment. Vendor will accomplish this by conducting discovery on Customer's current network infrastructure, making recommendations with the goal of enhancing Customer's network, and establishing and executing a migration and implementation plan. In addition Vendor will provide training to Customer IT staff in management, utilization, and troubleshooting of newly migrated infrastructure.

1.1 In-Scope Environment

Component(s)	Location(s)	Exclusion(s)
<ul style="list-style-type: none">• Cisco Catalyst 9400/9500 Core Switch• FortiGate FG301E• ~23 Software Virtual Interfaces (SVI)• ~146 Access Control Entries• Unified Threat Management (UTM) Features	<ul style="list-style-type: none">• District Office• Elementary School• Middle School	<ul style="list-style-type: none">• Any systems unrelated to the outlined scope of work herein

2 PROJECT APPROACH

Vendor will provide the Professional Services as described below:

2.1 Discovery and Design

- Assess current network topology and configuration
 - Routing
 - Switching
 - Firewall Policies
 - Access Control Lists (ACL)
 - Circuit Redundancy/Resiliency
 - HA
 - Remote Access
- Make recommendations in accordance with industry best practices along with enhancements to existing environment
- Build project approach and cutover plan

2.2 Configuration Migration and Implementation

- SVIs and associated IP addressing from Cisco switches to FortiGate firewall
 - Approximately 23 VLAN interfaces

- Convert Cisco Access Control Lists to FortiGate firewall policies
 - Approximately 146 existing Cisco Access Control Entries
 - Convert to approximately 65 FortiGate policies
- Unified Threat Management (UTM)
 - Build basic UTM plan and recommendations

2.3 Training

- Provide on the job training during both working sessions and cutover.

2.4 Project Close Out

- Documentation built during discovery process
- Provide administrative access to necessary Customer personnel
- Conduct knowledge transfer
- Communicate project completion to stakeholders
- Obtain Project Sign Off

The estimated duration of the engagement is 30 days. This timeline assumes no delays by Customer or by Customer appointed vendors.

The project will be conducted remotely and/or on-site at Customer facilities.

3 ASSUMPTIONS

Should any of these assumptions change, the activities listed above as well as the level of effort and fees required to complete the work identified in this Statement of Work may require alteration and the issuance of a Change Order.

- Any activities and/or deliverables not specifically identified above will be considered out of scope for this Project (See Change Procedure section of this SOW under 'Additional Provisions').
- Vendor shall not be responsible for material delays caused by Customer due to the lack of access, facilities, cooperation or information requested by Vendor from Customer or material changes to the approach or Services described in this SOW that are made by Customer (see Delays section of this SOW under 'Additional Provisions').
- All work will be performed during normal business hours defined as Monday through Friday, 8:00AM – 4:30PM (based on the Customer's primary office time zone) and excluding Vendor holidays. Any work requested outside of normal business hours must be previously arranged and mutually agreed upon.

4 CUSTOMER RESPONSIBILITIES

- Respond to all requests for information and/or documentation and/or furnish requested data relevant to the Project within reasonable timeframe.
- Provide access to necessary Customer resources, including designated decision makers, to participate in the Project.
- Provide necessary workspace for Vendor resources when on-site, if applicable. This includes desk, chair, phone, and internet connectivity.

- Assist with project management activities associated with this project where appropriate.
- Ensure resource availability and any documentation necessary to carry out the discovery and solution efforts.
- Provide administrator or superuser logons to host systems, or (alternatively) assign system administrator(s) to perform logon activities on behalf of Customer technical personnel.
- Verify that all servers and/or workstations included in the scope of this activity are fully functional before Vendor personnel begin assessment activities. Fully functional includes operating system(s), database(s), application(s) and network(s) provided or supplied by Customer in connection with this project.

5 PROJECT MANAGER AND CONTACTS

Customer and Vendor will assign Project Managers for this SOW who will be responsible for managing all activities for the successful completion of the Project.

6 SCOPE MANAGEMENT AND CHANGE CONTROL

The change control process (“**Change Control**”) will be utilized to manage all changes to this SOW. Change Control is important to all services and projects as it is designed to capture all requests for change while at the same time ensuring that the decisions are traceable and made at the correct level.

Change Control is specifically designed to manage scope changes within this SOW. The intent of this process is to ensure that all Change Requests are reviewed and resolved by the appropriate level of responsibility.

Approved scope changes to this SOW may result in modifications to required resources, estimated task completion time, and/or associated fees. These modifications will be determined during the Change Control process and communicated to Customer in writing. Scope Changes and associated changes in resources, time, and/or fees must be approved by both Vendor and Customer.

6.1 Scope of Change Management Process

The Change Control process applies to all material changes in Scope or services duration. Change Control is performed whenever Vendor or Customer becomes aware of a requested change. A valid Change Request is defined as anything that requests a material change in:

- Scope of Services required beyond those defined in this SOW
- Duration (Schedule) or associated deliverables of project done under this SOW
- Service Levels, Operating Hours, and Roles and Responsibilities

6.2 Change Management Process

When a Change Request is initiated by either party, the Change Request will be properly validated and approved before work effort is performed related to the defined scope. Customer and Vendor will evaluate each Change Request for changes to the services or deliverables as defined in this SOW. The following steps will occur to validate and approve a Change Request:

- A written Change Request shall be submitted by either Party to the other Party stating, at a minimum, the:
 - Tracking document reference

- Originator, requestor, and change request date
- The reason for the change request including potential benefits and impacts
- The impact of not implementing the change
- The technical outline of the solution to the change request
- Each Change Request will be either:
 - Approved
 - Deferred for consideration
 - Rejected and Closed

7 ADDITIONAL PROVISIONS

Change Procedure

Any changes and/or modification to this SOW must be made in writing and approved by both Vendor and Customer. Some changes may result in a change to the service fees associated with this SOW. Should the changes result in additional time or material, Vendor will provide to Customer in writing an estimated cost for approval before such costs are incurred. Reference Section 6 – Scope Management and Change Control.

Resource Scheduling

Vendor will require a minimum of two (2) weeks of lead-time for scheduling any project resources from the Effective Date of this SOW.

Delays

If Customer places a temporary freeze, hold, or pause on this SOW for two (2) weeks or more, Customer understands Vendor resources assigned to such SOW may not be available to complete the services at such time when the freeze hold, or pause is lifted (“**Delay**”). In the event of a Delay, Vendor will promptly notify Customer and replace such personnel with person(s) with equal qualifications and skills and training to continue such work or to complete the remainder of the applicable SOW in accordance with any project schedule or timelines in or referenced in the SOW at no increase in cost or additional charge to Customer.

Exclusions

Vendor is only responsible for the Milestones and Deliverables as outlines in this Statement of Work. Any requests falling outside of the scope of this project must be submitted as a Change Order or a New Request.

Existing Equipment

Vendor is not responsible for any existing equipment defects or interoperability. It is the Customer’s responsibility to have data backed up and available, if needed.

Warranty

Vendor is not responsible for any alterations or changes to the Warranty or Maintenance contract due to the relocation or reconfiguration. Customer must contact the manufacturer to verify.

Project Completion Acknowledgement

Upon the completion of the Services, Customer will provide written acceptance of the Project Completion acknowledging satisfactory completion of the services described herein within five (5) business days upon request by Vendor. If Customer does not respond within five (5) business days, the consulting services for the milestone or project will be considered accepted.

8 CONFIDENTIALITY

This document is confidential. It may not be copied, in whole or part, circulated or used for any other purpose than that for which it was originally created without the prior written permission of Vendor. The trademarks and logos mentioned in this document are the property of their respective owners.

9 PRICING

Vendor will provide Professional Services which include the deliverables described in this document under a prepaid block of hours as indicated in the Project Fee Matrix below.

Project Fee Matrix

Description	PS Hourly Cost	Hours	Total
AirGap Labs Professional Services <ul style="list-style-type: none">Discovery and DesignConfiguration Migration and ImplementationProject ManagementReference Section 2 – Project Approach for a detailed description of services	\$200.00	40	\$8,000.00

Note: Engineering Hours purchased under a prepaid block of hours expire after 12 months. Vendor will provide weekly status tracking on hours used.

9.1 Engineering Hours

The Project Fee Matrix above includes hours that will be utilized for the support and completion of tasks outlined in this SOW. Should Vendor require more hours to support and complete these tasks, Customer will be notified and may renew in increments of 10 hours. Written approval must be provided by Customer.

Should Vendor complete all tasks with hours remaining, Customer may opt to utilize those hours for other services provided by Vendor.

9.2 Travel & Expenses

Travel expenses incurred by Vendor for this engagement are not included in the Project Fee Matrix and will be billed as actual without mark up. All travel requirements will be pre-approved by Customer prior to Vendor incurring any expense.

9.3 Invoicing

Invoicing will occur upfront for the prepaid block of hours according to the Project Fee Matrix. Payment is due with Net30 terms. It is requested payment be made via Check to:

Payment by Check/Mail:
Payable: Airgap Labs, LLC.
Address:
3943 Irvine Blvd. Ste. #662
Irvine, CA 92602

Agreed to and accepted by:

Spreckels Union School District

AirGap Labs, LLC

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Purge Inventory - March 2024

Barcode/Tag #	Site	Item	Make	Model	SERIAL #	Cost	Depreciated Value	Acquisition Date	VENDOR
3113		Dektop Computer	HP	HP Pro 3500 Series	MXL4171DM4	\$569.00	\$17.00	7/1/2015	Alvarez
3114		Dektop Computer	HP	HP Pro 3500 Series	MXL4171DP3	\$569.00	\$17.00	7/1/2015	Alvarez
3107		Dektop Computer	HP	HP Pro 3500 Series	MXL4171DMS	\$569.00	\$17.00	7/1/2015	Alvarez
002144SPUSD		Dektop Computer	Dell	Optiplex 760	C5RXDK1	\$900.00	\$27.00	10/10/2009	
002231SPUSD		Dektop Computer	Dell	Optiplex 780	JHX72P1	\$900.00	\$27.00	7/1/2010	
A006218		Chromebook	Acer	C734 Series	14602792576	\$324.00	\$272.00	7/22/2022	
NA		Chromebook	Acer	C734 Series	14609680176	\$324.00	\$272.00	7/22/2022	
A006225		Chromebook	Acer	C734 Series	14609565276	\$324.00	\$272.00	7/22/2022	
A006229		Chromebook	Acer	C734 Series	14905341076	\$324.00	\$272.00	7/2/2022	
NA		Chromebook	Acer	C734 Series	14905338176	\$324.00	\$272.00	7/2/2022	
A006226		Chromebook	Acer	C734 Series	14905341276	\$324.00	\$272.00	7/2/2022	
A006831		Chromebook	Acer	C734 Series	14606469876	\$324.00	\$272.00	7/2/2022	
A006812		Chromebook	Acer	C734 Series	14609567276	\$324.00	\$272.00	7/2/2022	

Feb 14, 2024

Dear Dr. Tarallo and Spreckels School Board,

Thank you Spreckels and Buena Vista community for letting me enjoy my last two years of teaching at Buena Vista. I have enjoyed my colleagues, students and the community. I will retire at the end of this school year. I look forward to spending more time with my family and friends and volunteering at Spreckels.

Sincerely,
Patty Marchello

Feb 28, 2024

Dear Dr. Tarallo and Spreckels Union Board of Trustees,

Please accept my resignation as a teacher at Spreckels Elementary School effective June 7, 2024. I write this letter with a grateful heart for having had the opportunity to teach and be a part of such a wonderful school community. My life's journey has been incredibly enriched by this experience. Thank you.

Sincerely,

Sandra Nyland