



REGULAR GOVERNING BOARD MEETING

AGENDA

Wednesday, February 18, 2026

5:30 p.m. Closed Session

6:00 p.m. – Open Session Board Meeting

Meeting Location:

Pioneer Union Elementary School District Office, Boardroom
1888 N. Mustang Drive
Hanford CA. 93230

MISSION STATEMENT

The Pioneer Union Elementary School District, in partnership with parents and the community, will build the foundation for student academic, and social success by ensuring that all students receive rigorous instruction, support, and intervention in an enriching environment.

1. Call to Order
2. Roll Call
3. **Public Comments on Closed Session Items:** Fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on Closed Session items. Speakers seeking to comment on other items are requested to make those comments during the Public Comment portion of the meeting at 6:00 p.m. Speakers are limited to three (3) minutes. The Governing Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Governing Board does not respond to the public comment at this time. If you wish to address the Board, come to the podium and state your name and address.
4. Adjourn to Closed Session
 - 4.1 Employee Discipline/Dismissal/Release (Government Code section 54957)
 - 4.2 Conference with Real Property Negotiator; Agency Negotiator: Superintendent, John Raven (Government Code section 54956.8)
 - 4.3 Conference with Legal Council - Potential Litigation. Initiation of Litigation Pursuant to paragraph (4) of subdivision (d) of section 54956.9 of the Government Code
5. Reconvene to Open Session
 - 5.1 Report Closed Session Action
6. Pledge of Allegiance
7. Board Adoption of the Agenda
8. Superintendent Report
9. Presentation of 2024-2025 Audit Report
10. **Public Comments:** In order to ensure that members of the public are provided a meaningful opportunity to address the Board on agenda items or non-agenda items that are within the Board's jurisdiction, visitors are requested to fill out a "Comments from the Public" form prior to the meeting. Public comments are limited to 3 minutes per person and twenty minutes per topic. The

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the District office located at 1888 N. Mustang Drive during normal business hours.

For information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting, please contact the district office at 585-2400. Information pursuant to the Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202(42 U.S.C. § 12132).

Governing Board is prohibited by law from taking action on matters discussed that are not on the agenda and no adverse conclusions should be drawn if the Governing Board does not respond to public comment at this time. If you wish to address the Board, please come to the podium and state your name and address.

11. Consent Agenda		
11.1 Minutes		Action
11.2 Employee Resignation(s)		Action
11.3 New Hire(s)		Action
11.4 School Calendar 2026/2027		Action
11.5 Interdistrict Requests		Action
11.6 Warrants		Action
12. Curriculum and Instruction		
12.1 LCAP Mid-Year Report		Information
12.2 Extended School Year Waiver		Action
12.3 ELOP Plan Revision		Action
13. Superintendent		
13.1 November Board Policy Updates		Action
13.2 January Board Policy Updates		1st Read
13.3 2026-24 School Attendance and Review Board Agreement with KCOE		Action
14. Human Resources		
14.1 Reduction in Force by Resolution #021826A		Action
14.2 Consider Personnel Requests		Action
14.3 Job Descriptions		Action
15. Finance		
15.1 Consider the Financial Audit Report Certification for 2024-2025		Action
16. Board Reports		
17. Adjourn		

REGULAR GOVERNING BOARD MEETING

MINUTES

Wednesday, January 21, 2026

1. **Call to Order** - Mr. Woods called the meeting to order at 5:32 a.m.
2. **Roll Call**
 - 2.1 Board Members Present - Mrs. Woods, Mrs. Avila, Mrs. Darpli, Mr. Sippel
 - 2.2 Board Members Absent - Mrs. Kuehn
3. **Public Comments on Closed Session Items** - No comments
4. **Adjourn to Closed Session** - Mr. Woods adjourned to close session at 5:33 p.m.
 - 4.1 Conference with Real Property Negotiator; Agency Negotiator: Superintendent, John Raven (Government Code section 54956.8)
 - 4.2 Conference with Legal Council - Potential Litigation. Initiation of Litigation Pursuant to paragraph (4) of subdivision (d) of section 54956.9 of the Government Code.
5. **Reconvene to Open Session** - Mr. Wood reconvened to open session at 6:02 p.m.
 - 5.1 Report Closed Session Action - Mr. Woods reported no action was taken during close session.
6. **Pledge of Allegiance**
7. **Board Adoption of the Agenda** - Mrs. Darpli motioned to adopt the agenda as presented. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods, - yes, Mrs. Kuehn - yes Passed/Unan.
8. **Superintendent Report** - Mr. Raven reported that our enrollment remains steady at 1687. Staff have been actively working and addressing safety concerns, attendance awareness, and foggy day procedures with families. Yearbooks sales are currently going on at all of our sites. Progress reports will soon be going home and today I was able to sit in and participate in the judging of Spelling Bee. Pioneer Elementary has participated in Spirit Day and Coffee with the Counselor will be held on January 30th and the topic for this month is Helping Kids with Worry and Anxiety. Frontier Elementary has been practice fire drills and this month's Counselor Connect topic is Bullying and will be held January 30th. Pioneer Middle School will be participating in a kindness challenge and both boys and girls basketball teams have been going strong.
9. **Public Comments** - Mrs. Van Nest shared her concerns surrounding the fog and foggy day schedules. There have been three consecutive days that we have had foggy day schedules and two of which buses were cancelled. With buses being delayed or cancelled school still starts at the same time and students are missing several of their morning classes, which brings a concern to the academic loss when students continue to miss the same classes. Has there been any thought of creating a foggy day schedule to help in these situations?
10. **Consent Agenda** - Mrs. Avila motioned to approve the consent agenda. Mrs. Darpli seconded the motion. Vote: Mrs. Avila - yes, Mrs. Darpli - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.
11. **Curriculum and Instruction**
 - 11.1 Disposal of Obsolete Books for MS - Mrs. Darpli motioned to approve the disposal of obsolete books. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.
 - 11.2 School Accountability Report Cards - Mrs. Hester shared that this was last year's data and an annual report. Mrs. Darpli motioned to approve the report. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.
 - 11.3 Agreement with KCOE for PASE Program for 26-27 - Mrs. Hester shared that the agreement is based off of the same staffing as this year. Mrs. Avila motioned to approve the agreement. Mrs. Darpli seconded the motion. Vote: Mrs. Avila - yes, Mrs. Darpli - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.

12. Superintendent

12.1 Board Policy Updates - No comments

1st Read

12.2 2nd Quarter William Report - Mr. Raven shared that there were no complaints or findings found. Mrs. Darpli motioned to approve the report. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent

Passed/Unan.

12.3 Comprehensive Safe Schools Plan - Mrs. Avila motioned to approve the plan. Mrs. Darpli seconded the motion. Vote: Mrs. Avila - yes, Mrs. Darpli - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Avila - absent

Passed/Unan.

13. Finance

13.1 Consider Statement of Investment Policy for 2026 by Resolution #012126 - Mrs. Avila motioned to approve the Statement of Investment Policy for 2026 by Resolution 012126. Mrs. Darpli seconded the motion. Roll Call

Vote: Mrs. Avila - yes Mrs. Darpli - yes Mr. Sippel - yes Mr. Woods - yes Mrs. Kuehn - absent

Passed/Unan.

13.2 5% increase Board Remuneration, Reimbursement and Other Benefits - Mr. Woods shared that the board agrees to stay with the current 5% increase. Mrs. Darpli motioned to approve the increase. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mrs. Kuehn - absent

Passed/Unan.

13.3 Consider AB1200 CSEA Bargaining Unit 2025-26 - Mrs. Darpli motioned to approve the the AB1200 for CSEA. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent

Passed/Unan.

14. Human Resources

14.1 Tentative Agreement with CSEA 2025-26 - Mrs. Darpli motioned to approve the agreement. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent

Passed/Unan.

14.2 Updated Salary Schedule - Classified 2025-2026 - Mrs. Darpli motioned to approve the updated salary schedule. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent

Passed/Unan.

15. Board Reports - All board members welcomed everyone back.

16. Adjourn - Mr. Woods adjourned the meeting at 6:26 p.m.

Respectfully submitted,



John Raven

Secretary to the Board

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 11.2

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Board Meeting
- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Employee Resignations

Purpose:

<u>Employee Name</u>	<u>Position</u>	<u>Last Day</u>
Savannah Juarez	Inst. Aide I	January 30, 2026
Justin Wakefield	Teacher - MS	June 5, 2026
Dianne Salzer	Teacher - Math	June 5, 2026
Calvie Clement	Teacher - FES	June 5, 2026 (retirement)

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.3

To: Pioneer School Board Members

Board Date: February 18, 2026

For: Board Meeting Action
 Information First Reading

Recommendation: Approve Deny

Fiscal Impact:

Item: New Hire(s)

Purpose:

Employee Name

DeMerio Carre
Nicholas Valencia
Jayden Popa

Position

Inst. Aide I - PMS
Inst. Aide I - PMS
Inst. Aide I - FES

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.4

To: Pioneer School Board Members
Date: February 18, 2026

For:

- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: None

Item: School Calendar - 2026/2027

Purpose:

Pioneer Union Elementary School District

2026-2027

School Calendar

Aug 12
 Sept 7
 Sept 18
 Nov 11
 Nov 23
 Nov 24-27
 Dec 21-Jan 8

First Day of School
 Labor Day
 PD Day
 Veteran's Day
 Parent Tch Conferences
 Thanksgiving Brk
 Winter Break

Jan 18
 Feb 8
 Feb 15
 Mar 22-Mar 29
 May 31
 Jun 4

Martin Luther King Day
 Lincoln's Birthday
 President's Day
 Spring Brk
 Memorial Day
 Last Day of School

JULY							AUGUST							SEPTEMBER							OCTOBER								
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S		
			1	2	3	4						1			1	2	3	4	5			1	2	3					
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10		
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17		
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24		
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30					25	26	27	28	29	30	31	
							30	31																					
School							School							School							School								
0							14							20							22								
NOVEMBER							DECEMBER							JANUARY							FEBRUARY								
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S		
1	2	3	4	5	6	7			1	2	3	4	5	6	1	2					1	2	3	4	5	6			
8	9	10	11	12	13	14	6	7	8	9	10	11	12	13	10	11	12	13	14	15	16	7	8	9	10	11	12	13	
15	16	17	18	19	20	21	13	14	15	16	17	18	19	20	17	18	19	20	21	22	23	14	15	16	17	18	19	20	
22	23	24	25	26	27	28	29	30	31					24	25	26	27	28	29	30	31								
29	30																												
School							School							School							School								
15							14							14							18								
MARCH							APRIL							MAY							JUNE								
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S		
1	2	3	4	5	6	7			1	2	3			1							1	2	3	4	5	6			
7	8	9	10	11	12	13	4	5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12	
14	15	16	17	18	19	20	11	12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
21	22	23	24	25	26	27	18	19	20	21	22	23	24	25	16	17	18	19	20	21	22	23	21	22	23	24	25	26	27
28	29	30	31				25	26	27	28	29	30		30	31														
School							School							School							School								
17							22							20							4								

180 School Days
 Weekends
 Weekdays no school

Board approved:

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.5

To: Pioneer School Board Members

Board Date: February 18, 2026

For: Board Meeting Action
 Information First Reading

Recommendation: Approve Deny

Fiscal Impact:

Item: Consider Inter-District Requests for 2025-2026

Purpose:

	First Name	Last Name	Grade	From District:	Status	Recommendation	Year
1			1	HESD	Current	Continue	2025-26
2			7	HESD	New	Lottery	2025-26
3			5	LUESD	Current	Continue	2025-26
4			4	LUESD	Current	Continue	2025-26
5			1	LUESD	Current	Continue	2025-26
6							
7							

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.6

To: Pioneer School Board Members
Date: February 18, 2026
For: Approve Warrant Register

- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: Various

Purpose:

To inform the Board of the expenditures related to the conduct of district business.

querested By: brookshiera

For Payments Due By 1/23/2026

01/22/2026 4:23:01PM

mments =

endor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---L2	P/F	Amount	Use Tax Taxable	Amount Tax
3210 AMAZON CAPITAL SERVICES INC								
PO - 260209		01/15/2026	1C3W.YD1P-N9P16	0100-67700-0-1133-1000-430000-200-0000	P	\$24.86	\$0.00	\$0.00
PO - 260209		01/15/2026	1C3W-YD1O-N9P1	0100-67700-0-1133-1000-430000-300-0000	P	\$24.85	\$0.00	\$0.00
PO - 260253		01/15/2026	1LFN-GRNP-N3QX	0100-11000-0-1110-1000-430000-300-0000	P	\$78.19	\$0.00	\$0.00
PO - 260308		01/20/2026	1LTX-MWK4-6MH	0800-82100-0-1110-4100-430000-500-0000	F	\$240.25	\$0.00	\$0.00
PO - 260477		01/15/2026	1Y6L-XWM7-NXNT	0100-11000-0-1110-2420-430000-200-0000	F	\$135.82	\$0.00	\$0.00
PO - 260483		01/20/2026	1PW9-QVFL-PC9T	0100-11000-0-1110-2700-430000-500-0000	F	\$30.79	\$0.00	\$0.00
PV - 260553		01/13/2026	1GRJ-VCM4-CHWF	0100-11000-0-1110-1000-430000-508-0000		\$25.64	\$0.00	\$0.00
PV - 260553		01/20/2026	17QF-PIV3-6C1H	0100-11000-0-1110-1000-430000-366-0000		\$97.95	\$0.00	\$0.00
PV - 260553		01/20/2026	1NGT-P96Y-9DFP	0100-11000-0-1110-1000-430000-505-0000		\$91.96	\$0.00	\$0.00
PV - 260553		01/16/2026	1QCL-PQMQ-CMP	0100-11000-0-1110-1000-430000-560-0000		\$26.29	\$0.00	\$0.00
Total Amount for Warrant						\$776.60	\$0.00	\$0.00
Total Amount Per Vendor						\$776.60	\$0.00	\$0.00
2815 AMERICAN INC								
PV - 260541		01/15/2026	5338413	1300-53100-0-0000-3700-560000-000-0000		\$3,155.11	\$0.00	\$0.00
PV - 260541		12/31/2025	5338351	1300-53100-0-0000-3700-560000-000-0000		\$3,080.88	\$0.00	\$0.00
Total Amount for Warrant						\$6,235.99	\$0.00	\$0.00
Total Amount Per Vendor						\$6,235.99	\$0.00	\$0.00
4633 BROADWAY LICENSING								
PO - 260422		11/21/2025	2361475	0800-82100-0-1110-4100-430000-753-0000	F	\$639.86	\$0.00	\$0.00
Total Amount for Warrant						\$639.86	\$0.00	\$0.00
Total Amount Per Vendor						\$639.86	\$0.00	\$0.00
3850 CALIFORNIA TEACHING FELLOWS FOUNDATION								
PO - 260034		12/31/2025	53945	0100-26000-0-1110-1000-580004-500-0000	P	\$3,713.06	\$0.00	\$0.00
Total Amount for Warrant						\$3,713.06	\$0.00	\$0.00
Total Amount Per Vendor						\$3,713.06	\$0.00	\$0.00
788 CDW-G								
PO - 260135		01/07/2026	AH5R76S	0100-11000-0-1110-1000-440000-300-0000	F	\$509.95	\$0.00	\$0.00
Total Amount for Warrant						\$509.95	\$0.00	\$0.00

Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 2 of 7

quested By: brookshiera
mments =

For Payments Due By 1/23/2026

01/22/2026 4:23:01PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---L2	P/F	Total Amount Per Vendor	Use Tax Amount	
						Amount	Taxable	Tax
2050 DIGITECH INTEGRATION INC						\$509.95	\$0.00	\$0.00
PO - 260386		01/16/2026	8815	0100-00000-0-0000-8200-580016-200-0000	P	\$150.00	\$0.00	\$0.00
PO - 260386		01/16/2026	8815	0100-00000-0-0000-8200-580016-300-0000	P	\$150.00	\$0.00	\$0.00
PO - 260386		01/16/2026	8815	0100-00000-0-0000-8200-580016-500-0000	P	\$150.00	\$0.00	\$0.00
						Total Amount for Warrant	\$450.00	\$0.00
						Total Amount Per Vendor	\$450.00	\$0.00
157 EMPLOYMENT DEVELOPMENT DEPT.								
CM - 260034		12/31/2025	2025 4th Qtr	0100-00000-0-0000-7100-350100-100-0000		-\$0.57	\$0.00	\$0.00
PV - 260539		12/31/2025	2025 4th Qtr.	0100-00000-0-0000-0000-951500-000-0000		\$1,952.18	\$0.00	\$0.00
PV - 260539		12/31/2025	2025 4th Qtr.	1200-00000-0-0000-0000-951500-000-0000		\$48.80	\$0.00	\$0.00
PV - 260539		12/31/2025	2025 4th Qtr.	1300-00000-0-0000-0000-951500-000-0000		\$55.84	\$0.00	\$0.00
						Total Amount for Warrant	\$2,056.25	\$0.00
						Total Amount Per Vendor	\$2,056.25	\$0.00
2604 GOLD STAR FOODS INC								
PV - 260547		01/13/2026	9840763	1300-53100-0-0000-3700-580000-000-0000		\$16.20	\$0.00	\$0.00
						Total Amount for Warrant	\$16.20	\$0.00
						Total Amount Per Vendor	\$16.20	\$0.00
1190 HANFORD EQUIPMENT CO INC								
PO - 260429		01/12/2026	28428	0100-61500-0-0000-8400-430000-000-0000	F	\$190.89	\$0.00	\$0.00
						Total Amount for Warrant	\$190.89	\$0.00
						Total Amount Per Vendor	\$190.89	\$0.00
676 HOME DEPOT								
PO - 260359		12/19/2025	8516135	0100-00000-0-0000-8200-430000-000-0000	P	\$446.98	\$0.00	\$0.00
PO - 260359		12/30/2025	7010207	0100-00000-0-0000-8200-430000-000-0000	P	\$10.46	\$0.00	\$0.00
PO - 260359		12/18/2025	9516051	0100-00000-0-0000-8200-430000-000-0000	F	\$216.44	\$0.00	\$0.00
PO - 260360		01/13/2026	3010594	0100-00000-0-0000-8200-430000-000-0000	P	\$49.75	\$0.00	\$0.00
PO - 260360		01/12/2026	4622714	0100-00000-0-0000-8200-430000-000-0000	P	\$53.87	\$0.00	\$0.00
PO - 260360		01/20/2026	6523081	0100-00000-0-0000-8200-430000-000-0000	P	\$221.76	\$0.00	\$0.00
PO - 260360		01/14/2026	2522748	0100-00000-0-0000-8200-430000-000-0000	P	\$154.36	\$0.00	\$0.00

= Credit Card Payment

Requested By: brookshiera

For Payments Due By 1/23/2026

01/22/2026 4:23:01PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---L2	P/F	Amount	Use Tax Amount Taxable	Amount Tax
676 HOME DEPOT								
PO - 260360		01/16/2026	0611394	0100-00000-0-0000-8200-430000-000-0000	P	\$10.80	\$0.00	\$0.00
PO - 260360		01/05/2026	1010425	0100-00000-0-0000-8200-430000-000-0000	P	\$248.65	\$0.00	\$0.00
PO - 260362		12/17/2025	0515982	0100-81500-0-0000-8110-430000-000-0000	P	\$83.95	\$0.00	\$0.00
PO - 260362		12/17/2025	0621312	0100-81500-0-0000-8110-430000-000-0000	P	\$24.36	\$0.00	\$0.00
PO - 260362		12/23/2025	4621675	0100-81500-0-0000-8110-430000-000-0000	P	\$53.15	\$0.00	\$0.00
PO - 260362		12/29/2025	8024372	0100-81500-0-0000-8110-430000-000-0000	F	\$88.96	\$0.00	\$0.00
PO - 260363		01/08/2026	8622490	0100-81500-0-0000-8110-430000-000-0000	P	\$108.03	\$0.00	\$0.00
PO - 260363		01/16/2026	0010648	0100-81500-0-0000-8110-430000-000-0000	P	\$153.18	\$0.00	\$0.00
PO - 260363		01/07/2026	9610565	0100-81500-0-0000-8110-430000-000-0000	P	\$146.80	\$0.00	\$0.00
PO - 260363		01/09/2026	7610714	0100-81500-0-0000-8110-430000-000-0000	P	\$126.14	\$0.00	\$0.00
PO - 260363		01/14/2026	2511617	0100-81500-0-0000-8110-430000-000-0000	P	\$45.26	\$0.00	\$0.00
PO - 260363		01/13/2026	3622751	0100-81500-0-0000-8110-430000-000-0000	P	\$66.40	\$0.00	\$0.00
PO - 260363		01/06/2026	0202339	0100-81500-0-0000-8110-430000-000-0000	P	\$90.87	\$0.00	\$0.00
PO - 260363		01/06/2026	0202338	0100-81500-0-0000-8110-430000-000-0000	P	\$75.53	\$0.00	\$0.00
PO - 260363		01/06/2026	0025385	0100-81500-0-0000-8110-430000-000-0000	P	\$70.12	\$0.00	\$0.00
Total Amount for Warrant						\$2,545.82	\$0.00	\$0.00
Total Amount Per Vendor						\$2,545.82	\$0.00	\$0.00
3097 JAMES HARPER								
PV - 260549		01/20/2026	REIM ATHL DIR LI	0100-90100-0-1135-4200-430000-500-0000		\$164.20	\$0.00	\$0.00
Total Amount for Warrant						\$164.20	\$0.00	\$0.00
Total Amount Per Vendor						\$164.20	\$0.00	\$0.00
4210 JENNIFER ANDERSON								
PV - 260551		01/15/2026	REIM ACSA MEAL	0100-00000-0-0000-2700-520000-500-0000		\$45.00	\$0.00	\$0.00
PV - 260551		01/15/2026	REIM ACSA PARKI	0100-00000-0-0000-2700-520000-500-0000		\$135.00	\$0.00	\$0.00
Total Amount for Warrant						\$180.00	\$0.00	\$0.00
Total Amount Per Vendor						\$180.00	\$0.00	\$0.00
4207 LISA MAHER								
PV - 260552		01/14/2026	REIM ESL ELPAC M	0100-11000-0-1110-1000-430000-500-0000		\$33.50	\$0.00	\$0.00
Total Amount for Warrant						\$33.50	\$0.00	\$0.00

quested By: brookshiera

For Payments Due By 1/23/2026

01/22/2026 4:23:01PM

mments =

endor	Ref No	Inv. Date	Inv. No	FD---RE----Y-GO---FN---OB-----SI---L2	P/F	Total Amount Per Vendor	Use Tax Amount	
						Amount	Taxable	Tax
299	LOZANO SMITH					\$33.50	\$0.00	\$0.00
PV - 260540		01/12/2026	2266552	0100-11000-0-0000-7100-580010-100-0000		\$4,550.00	\$0.00	\$0.00
PV - 260540		01/12/2026	2268317	0100-11000-0-0000-7100-580010-100-0000		\$9,283.25	\$0.00	\$0.00
PV - 260540		01/12/2026	2266554	0100-11000-0-0000-7100-580010-100-0000		\$2,371.22	\$0.00	\$0.00
PV - 260540		01/12/2026	2266555	0100-11000-0-0000-7100-580010-100-0000		\$2,282.00	\$0.00	\$0.00
						Total Amount for Warrant	\$18,486.47	\$0.00
						Total Amount Per Vendor	\$18,486.47	\$0.00
2706	MARISA DUARTE							
PV - 260548		01/20/2026	REIM CLSRM SPLS	0100-11000-0-1110-1000-430000-247-0000		\$22.04	\$0.00	\$0.00
						Total Amount for Warrant	\$22.04	\$0.00
						Total Amount Per Vendor	\$22.04	\$0.00
2699	P & R PAPER SUPPLY COMPANY INC							
PV - 260542		01/21/2026	40407539	1300-53100-0-0000-3700-430000-000-0000		\$868.62	\$0.00	\$0.00
PV - 260546		01/14/2026	40334016	1300-53100-0-0000-3700-430000-000-0000		\$1,211.93	\$0.00	\$0.00
						Total Amount of Payment	\$2,080.55	\$0.00
						Total Amount Per Vendor	\$2,080.55	\$0.00
4539	PREFERRED MOBILE EQUIPMENT REPAIR LLC							
PO - 260476		12/17/2025	12172501	0100-81500-0-0000-8110-430000-000-0000	F	\$180.00	\$0.00	\$0.00
						Total Amount for Warrant	\$180.00	\$0.00
						Total Amount Per Vendor	\$180.00	\$0.00
377	PRODUCERS DAIRY FOODS INC.							
PV - 260543		12/16/2025	59449110	1300-53100-0-0000-3700-470000-000-0000		\$118.38	\$0.00	\$0.00
PV - 260543		01/09/2026	3422600939	1300-53100-0-0000-3700-470000-000-0000		\$342.69	\$0.00	\$0.00
PV - 260543		01/09/2026	3422600935	1300-53100-0-0000-3700-470000-000-0000		\$411.23	\$0.00	\$0.00
PV - 260543		01/09/2026	3422600924	1300-53100-0-0000-3700-470000-000-0000		\$276.61	\$0.00	\$0.00
PV - 260543		01/13/2026	59478162	1300-53100-0-0000-3700-430000-000-0000		\$370.87	\$0.00	\$0.00
PV - 260543		01/16/2026	59482267	1300-53100-0-0000-3700-470000-000-0000		\$389.20	\$0.00	\$0.00
PV - 260543		01/13/2026	59478153	1300-53100-0-0000-3700-470000-000-0000		\$392.89	\$0.00	\$0.00
PV - 260543		01/16/2026	59482258	1300-53100-0-0000-3700-470000-000-0000		\$456.51	\$0.00	\$0.00

= Credit Card Payment

quested By: brookshiera

For Payments Due By 1/23/2026

01/22/2026 4:23:01PM

mments =

endor	Ref No	Inv. Date	Inv. No	FD---RE----Y-GO---FN---OB-----SI---L2	P/F	Use Tax Amount	Taxable	Tax
377 PRODUCERS DAIRY FOODS INC.								
						Total Amount for Warrant	\$2,758.38	\$0.00 \$0.00
						Total Amount Per Vendor	\$2,758.38	\$0.00 \$0.00
3968 RICHARD FLAMSON								
PV - 260550		01/16/2026	REIM ACSA PRKIN	0100-00000-0-0000-7200-520000-100-0000		\$135.00	\$0.00	\$0.00
PV - 260550		01/16/2026	REIM ACSA MEAL	0100-00000-0-0000-7200-520000-100-0000		\$104.47	\$0.00	\$0.00
						Total Amount for Warrant	\$239.47	\$0.00 \$0.00
						Total Amount Per Vendor	\$239.47	\$0.00 \$0.00
3051 SoCal Gas								
PV - 260554		01/20/2026	04736909989 JAN N	0100-00000-0-0000-8200-550010-500-0000		\$2,743.78	\$0.00	\$0.00
						Total Amount for Warrant	\$2,743.78	\$0.00 \$0.00
						Total Amount Per Vendor	\$2,743.78	\$0.00 \$0.00
4447 SOUTHWEST TRANSPORTATION AGENCY								
PV - 260555		01/20/2026	260167 45DayInspec	0100-03330-0-0000-3600-580020-000-0000		\$937.50	\$0.00	\$0.00
PV - 260555		01/20/2026	260167 Dec Repairs	0100-03330-0-0000-3600-560001-000-0000		\$1,755.02	\$0.00	\$0.00
						Total Amount for Warrant	\$2,692.52	\$0.00 \$0.00
						Total Amount Per Vendor	\$2,692.52	\$0.00 \$0.00
460 SUMAYA FIRE PROTECTION								
PO - 260055		01/07/2026	1063 FES	0100-81500-0-0000-8110-580000-000-0000	P	\$595.00	\$0.00	\$0.00
PO - 260055		01/07/2026	033 PES	0100-81500-0-0000-8110-580000-000-0000	P	\$170.00	\$0.00	\$0.00
PO - 260055		01/07/2026	1115 MS	0100-81500-0-0000-8110-580000-000-0000	P	\$170.00	\$0.00	\$0.00
						Total Amount for Warrant	\$935.00	\$0.00 \$0.00
						Total Amount Per Vendor	\$935.00	\$0.00 \$0.00
462 SYSCO FOOD SERVICE								
PV - 260545		01/15/2026	484818259	0100-26000-0-0000-3700-470000-000-0000		\$214.48	\$0.00	\$0.00
PV - 260545		01/15/2026	484818260	1200-00370-0-8500-6000-430000-000-0000		\$86.78	\$0.00	\$0.00
PV - 260545		01/15/2026	484818260	1200-00370-0-8500-6000-430006-000-0000		\$514.63	\$0.00	\$0.00
PV - 260545		01/15/2026	484818260	1200-05300-0-0001-6000-430006-000-0000		\$179.72	\$0.00	\$0.00
PV - 260545		01/15/2026	484818260	1200-05300-0-0001-6000-430000-000-0000		\$244.93	\$0.00	\$0.00

Requested By: brookshiera

For Payments Due By 1/23/2026

01/22/2026 4:23:01PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB----SI--L2	P/F	Amount	Use Taxable	Tax Amount
462 SYSCO FOOD SERVICE								
PV - 260545		01/15/2026	484818259	1300-53100-0-0000-3700-470000-000-0000		\$1,637.94	\$0.00	\$0.00
PV - 260545		01/15/2026	484818266	1300-53100-0-0000-3700-470000-000-0000		\$2,016.38	\$0.00	\$0.00
PV - 260545		01/15/2026	484818269	1300-53100-0-0000-3700-430000-000-0000		\$49.36	\$0.00	\$0.00
PV - 260545		01/15/2026	484818269	1300-53100-0-0000-3700-470000-000-0000		\$1,352.06	\$0.00	\$0.00
Total Amount for Warrant						\$6,298.28	\$0.00	\$0.00
Total Amount Per Vendor						\$6,298.28	\$0.00	\$0.00
4576 THINKING MAPS INC								
PO - 260405		12/11/2025	5762	0100-11000-0-0000-2130-520000-100-0000	F	\$595.00	\$0.00	\$0.00
Total Amount for Warrant						\$595.00	\$0.00	\$0.00
Total Amount Per Vendor						\$595.00	\$0.00	\$0.00
4583 VALLEY SECURITY AND ALARM								
PO - 260407		12/31/2025	473502	0100-00970-0-0000-2700-580000-200-0000	F	\$5,600.00	\$0.00	\$0.00
PO - 260407		12/31/2025	473501	0100-00970-0-0000-2700-580000-300-0000	F	\$3,480.00	\$0.00	\$0.00
PO - 260407		12/31/2025	473529	0100-00970-0-0000-2700-580000-500-0000	F	\$3,575.00	\$0.00	\$0.00
Total Amount for Warrant						\$12,655.00	\$0.00	\$0.00
Total Amount Per Vendor						\$12,655.00	\$0.00	\$0.00
4450 VESTIS SERVICES LLC								
PV - 260544		01/16/2026	2580656902	0100-00000-0-0000-8200-550060-000-0000		\$140.52	\$0.00	\$0.00
PV - 260544		01/16/2026	2580656900	0100-00000-0-0000-8200-550060-000-0000		\$133.72	\$0.00	\$0.00
PV - 260544		01/16/2026	2580656898	0100-00000-0-0000-8200-550060-000-0000		\$165.92	\$0.00	\$0.00
PV - 260544		01/16/2026	2580656901	1300-53100-0-0000-3700-580075-000-0000		\$69.32	\$0.00	\$0.00
PV - 260544		01/16/2026	2580656899	1300-53100-0-0000-3700-580075-000-0000		\$87.03	\$0.00	\$0.00
PV - 260544		01/16/2026	2580656897	1300-53100-0-0000-3700-580075-000-0000		\$52.12	\$0.00	\$0.00
Total Amount for Warrant						\$648.63	\$0.00	\$0.00
Total Amount Per Vendor						\$648.63	\$0.00	\$0.00

Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 7 of 7

Requested By: brookshiera

For Payments Due By 1/23/2026

01/22/2026 4:23:01PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE----Y-GO---FN---OB-----SI---L2	P/F	Amount	Use Taxable	Amount Taxable	Use Tax	Amount Tax
Total Number of Checks to print:								Total Amount of all Payments	\$67,847.44	
Total Number of Credit Card Payments:								Use Tax		
								Taxable Amount	Tax Amount	
								Total Transfer for Use Tax	\$0.00	\$0.00

= Credit Card Payment

quested By: brookshiera

For Payments Due By 1/30/2026

01/30/2026 10:21:03AM

mments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---L2	P/F	Amount	Use Tax Amount Taxable	Amount Tax
3210 AMAZON CAPITAL SERVICES INC								
PO - 260209		01/23/2026	1JH6-PR7R-QJF9	0100-67700-0-1133-1000-430000-300-0000	P	\$99.30	\$0.00	\$0.00
PO - 260209		01/27/2026	14W1-HC6N-J3WH	0100-67700-0-1133-1000-430000-200-0000	P	\$29.31	\$0.00	\$0.00
PO - 260417		01/26/2026	1CND-GH6X-MQR0	0800-82100-0-1110-4100-430000-753-0000	P	\$311.35	\$0.00	\$0.00
PO - 260491		01/28/2026	19H7-MF1V-HK14	1200-05300-0-0001-6000-430000-000-0000	P	\$233.71	\$0.00	\$0.00
PV - 260560		01/26/2026	1MGK-VQ6H-VDCI	0100-11000-0-1110-1000-430000-500-0000		\$250.90	\$0.00	\$0.00
PV - 260560		01/23/2026	136L-J4GH-PWPG	0100-11000-0-1110-1000-430000-225-0000		\$24.98	\$0.00	\$0.00
Total Amount for Warrant						\$949.55	\$0.00	\$0.00
Total Amount Per Vendor						\$949.55	\$0.00	\$0.00
1676 ATKINSON ANDELSON LOYA RUUD & ROMO								
PV - 260556		12/31/2025	776448	2500-90100-0-0000-7200-580010-400-0000		\$4,470.38	\$0.00	\$0.00
Total Amount for Warrant						\$4,470.38	\$0.00	\$0.00
Total Amount Per Vendor						\$4,470.38	\$0.00	\$0.00
3060 CALIFORNIA DEPT OF TAX & FEE ADMIN								
PV - 260557		12/31/2025	057-415546 4th Qtr2	0100-03330-0-0000-3600-430010-000-0000		\$32.00	\$0.00	\$0.00
PV - 260557		12/31/2025	057-415546 4th Qtr2	0100-81500-0-0000-8400-430010-000-0000		\$208.00	\$0.00	\$0.00
Total Amount for Warrant						\$240.00	\$0.00	\$0.00
Total Amount Per Vendor						\$240.00	\$0.00	\$0.00
2203 FRESNO MOBILE RADIO INC								
PO - 260099		01/31/2026	71467	0100-03330-0-0000-3600-580000-000-0000	P	\$224.00	\$0.00	\$0.00
PO - 260099		01/31/2026	71467	0100-11000-0-1110-2700-580000-500-0000	P	\$14.00	\$0.00	\$0.00
Total Amount for Warrant						\$238.00	\$0.00	\$0.00
Total Amount Per Vendor						\$238.00	\$0.00	\$0.00
2604 GOLD STAR FOODS INC								
PV - 260563		01/23/2026	9885734	1300-53100-0-0000-3700-470000-000-0000		\$248.40	\$0.00	\$0.00
Total Amount for Warrant						\$248.40	\$0.00	\$0.00
Total Amount Per Vendor						\$248.40	\$0.00	\$0.00
2705 GRAINGER INDUSTRIAL SUPPLY								
PO - 260479		01/23/2026	9782704283	0100-03330-0-0000-3600-430000-000-0000	F	\$613.93	\$0.00	\$0.00

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quested By: brookshiera

For Payments Due By 1/30/2026

01/30/2026 10:21:03AM

mments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Amount Tax
2705 GRAINGER INDUSTRIAL SUPPLY								
						Total Amount for Warrant	\$613.93	\$0.00 \$0.00
						Total Amount Per Vendor	\$613.93	\$0.00 \$0.00
1190 HANFORD EQUIPMENT CO INC								
PV - 260558	01 / 22 / 2026	28613		0100-81500-0-0000-8400-430000-000-0000		\$39.65	\$0.00	\$0.00
						Total Amount for Warrant	\$39.65	\$0.00 \$0.00
						Total Amount Per Vendor	\$39.65	\$0.00 \$0.00
2640 KALLIE IRBY								
PV - 260559	12 / 19 / 2025	Reim - ASB Amazon	0800-82100-0-1110-4100-430000-500-0000			\$130.89	\$0.00	\$0.00
						Total Amount for Warrant	\$130.89	\$0.00 \$0.00
						Total Amount Per Vendor	\$130.89	\$0.00 \$0.00
1708 KINGS COUNTY GLASS								
PO - 260487	01 / 20 / 2026	I085821		0100-81500-0-0000-8110-560000-000-0000	F	\$384.56	\$0.00	\$0.00
						Total Amount for Warrant	\$384.56	\$0.00 \$0.00
						Total Amount Per Vendor	\$384.56	\$0.00 \$0.00
4600 MELISSA RUTH								
PV - 260562	01 / 23 / 2026	Reim - glass12/30/25	0100-11000-0-0000-7200-430000-100-0000			\$80.00	\$0.00	\$0.00
						Total Amount for Warrant	\$80.00	\$0.00 \$0.00
						Total Amount Per Vendor	\$80.00	\$0.00 \$0.00
346 OFFICE DEPOT								
PO - 260482	01 / 16 / 2026	453823117001		0100-00240-0-1110-2420-430000-999-0000	P	\$47.12	\$0.00	\$0.00
PO - 260482	01 / 16 / 2026	453823119002		0100-00240-0-1110-2420-430000-999-0000	P	\$81.51	\$0.00	\$0.00
PO - 260482	01 / 19 / 2026	453822718001		0100-00240-0-1110-2420-430000-999-0000	F	\$115.07	\$0.00	\$0.00
PO - 260482	01 / 19 / 2026	453822718001		0100-03320-0-1110-2130-430000-100-0000	F	\$12.68	\$0.00	\$0.00
PO - 260482	01 / 19 / 2026	453822718001		0100-00000-0-0000-7300-430000-100-0000	F	\$34.41	\$0.00	\$0.00
PO - 260482	01 / 19 / 2026	453822718001		0100-00000-0-0000-7150-430000-100-0000	F	\$14.81	\$0.00	\$0.00
PO - 260482	01 / 19 / 2026	453822718001		0100-00000-0-0000-7200-430000-100-0000	F	\$27.80	\$0.00	\$0.00
						Total Amount for Warrant	\$333.40	\$0.00 \$0.00

quested By: brookshiera
mments =

For Payments Due By 1/30/2026

01/30/2026 10:21:03AM

endor	Ref No	Inv. Date	Inv. No	FD---RE----Y-GO---FN---OB-----SI--L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
Total Amount Per Vendor						\$333.40	\$0.00	\$0.00
377 PRODUCERS DAIRY FOODS INC.								
PV - 260564	01/23/2026	3422602310		1300-53100-0-0000-3700-470000-000-0000		\$138.31	\$0.00	\$0.00
PV - 260564	01/21/2026	59487332		1300-53100-0-0000-3700-470000-000-0000		\$325.58	\$0.00	\$0.00
PV - 260564	01/23/2026	3422602321		1300-53100-0-0000-3700-470000-000-0000		\$230.10	\$0.00	\$0.00
PV - 260564	01/21/2026	59487343		1300-53100-0-0000-3700-470000-000-0000		\$392.89	\$0.00	\$0.00
PV - 260564	01/23/2026	59492060		1300-53100-0-0000-3700-470000-000-0000		\$183.59	\$0.00	\$0.00
PV - 260564	12/12/2025	59440567		1300-53100-0-0000-3700-470000-000-0000		\$140.86	\$0.00	\$0.00
PV - 260564	01/13/2026	59478161		1300-53100-0-0000-3700-470000-000-0000		\$184.82	\$0.00	\$0.00
PV - 260564	01/16/2026	59482266		1300-53100-0-0000-3700-470000-000-0000		\$183.59	\$0.00	\$0.00
PV - 260564	01/21/2026	59487342		1300-53100-0-0000-3700-470000-000-0000		\$115.05	\$0.00	\$0.00
Total Amount for Warrant						\$1,894.79	\$0.00	\$0.00
Total Amount Per Vendor						\$1,894.79	\$0.00	\$0.00
1727 RESERVE ACCOUNT (DO)								
PO - 260497	01/27/2026	Replenish Postage D	0100-00000-0-0000-7200-590030-100-0000		F	\$1,500.00	\$0.00	\$0.00
Total Amount for Warrant						\$1,500.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,500.00	\$0.00	\$0.00
3051 SoCal Gas								
PV - 260566	01/28/2026	05431744001 JAN P	0100-00000-0-0000-8200-550010-200-0000			\$1,814.28	\$0.00	\$0.00
PV - 260566	01/28/2026	05221744005 JAN P	0100-00000-0-0000-8200-550010-200-0000			\$723.37	\$0.00	\$0.00
PV - 260566	01/28/2026	07951744007	0100-00000-0-0000-8200-550020-200-0000			\$170.49	\$0.00	\$0.00
Total Amount for Warrant						\$2,708.14	\$0.00	\$0.00
Total Amount Per Vendor						\$2,708.14	\$0.00	\$0.00
462 SYSCO FOOD SERVICE								
PV - 260561	01/22/2026	484826387		1300-53100-0-0000-3700-470000-000-0000		\$1,576.38	\$0.00	\$0.00
PV - 260561	01/22/2026	484826382		1300-53100-0-0000-3700-470000-000-0000		\$1,803.10	\$0.00	\$0.00
PV - 260561	01/22/2026	484826386		1300-53100-0-0000-3700-470000-000-0000		\$2,074.37	\$0.00	\$0.00
Total Amount for Warrant						\$5,453.85	\$0.00	\$0.00
Total Amount Per Vendor						\$5,453.85	\$0.00	\$0.00
4631 TREVIPAY								

= Credit Card Payment

Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 4 of 4

quested By: brookshiera

For Payments Due By 1/30/2026

01/30/2026 10:21:03AM

mments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
4631 TREVIPAY								
	PO - 260494	01/22/2026	50afe548	0100-00240-0-1110-1000-430000-200-0000	F	\$566.74	\$0.00	\$0.00
				Total Amount for Warrant		\$566.74	\$0.00	\$0.00
				Total Amount Per Vendor		\$566.74	\$0.00	\$0.00
3677 VALLEY TONER SUPPLY								
	PO - 260180	01/23/2026	4755	0100-00240-0-1110-1000-580000-500-0000	P	\$197.02	\$0.00	\$0.00
				Total Amount for Warrant		\$197.02	\$0.00	\$0.00
				Total Amount Per Vendor		\$197.02	\$0.00	\$0.00
4450 VESTIS SERVICES LLC								
	PV - 260565	01/23/2026	2580660024	0100-00000-0-0000-8200-550060-000-0000		\$140.52	\$0.00	\$0.00
	PV - 260565	01/23/2026	2580660022	0100-00000-0-0000-8200-550060-000-0000		\$133.72	\$0.00	\$0.00
	PV - 260565	01/23/2026	2580660020	0100-00000-0-0000-8200-550060-000-0000		\$165.92	\$0.00	\$0.00
	PV - 260565	01/23/2026	2580660023	1300-53100-0-0000-3700-580075-000-0000		\$64.82	\$0.00	\$0.00
	PV - 260565	01/23/2026	2580660019	1300-53100-0-0000-3700-580075-000-0000		\$47.82	\$0.00	\$0.00
	PV - 260565	01/23/2026	2580660021	1300-53100-0-0000-3700-580075-000-0000		\$75.68	\$0.00	\$0.00
				Total Amount for Warrant		\$628.48	\$0.00	\$0.00
				Total Amount Per Vendor		\$628.48	\$0.00	\$0.00

Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 4 of 4

quested By: brookshiera

For Payments Due By 1/30/2026

01/30/2026 10:21:03AM

mments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
4631 TREVIPAY								
	PO - 260494	01 / 22 / 2026	50afe548	0100-00240-0-1110-1000-430000-200-0000	F	\$566.74	\$0.00	\$0.00
				Total Amount for Warrant		\$566.74	\$0.00	\$0.00
				Total Amount Per Vendor		\$566.74	\$0.00	\$0.00
3677 VALLEY TONER SUPPLY								
	PO - 260180	01 / 23 / 2026	4755	0100-00240-0-1110-1000-580000-500-0000	P	\$197.02	\$0.00	\$0.00
				Total Amount for Warrant		\$197.02	\$0.00	\$0.00
				Total Amount Per Vendor		\$197.02	\$0.00	\$0.00
4450 VESTIS SERVICES LLC								
	PV - 260565	01 / 23 / 2026	2580660024	0100-00000-0-0000-8200-550060-000-0000		\$140.52	\$0.00	\$0.00
	PV - 260565	01 / 23 / 2026	2580660022	0100-00000-0-0000-8200-550060-000-0000		\$133.72	\$0.00	\$0.00
	PV - 260565	01 / 23 / 2026	2580660020	0100-00000-0-0000-8200-550060-000-0000		\$165.92	\$0.00	\$0.00
	PV - 260565	01 / 23 / 2026	2580660023	1300-53100-0-0000-3700-580075-000-0000		\$64.82	\$0.00	\$0.00
	PV - 260565	01 / 23 / 2026	2580660019	1300-53100-0-0000-3700-580075-000-0000		\$47.82	\$0.00	\$0.00
	PV - 260565	01 / 23 / 2026	2580660021	1300-53100-0-0000-3700-580075-000-0000		\$75.68	\$0.00	\$0.00
				Total Amount for Warrant		\$628.48	\$0.00	\$0.00
				Total Amount Per Vendor		\$628.48	\$0.00	\$0.00
						Total Amount of all Payments		\$20,677.78
Total Number of Checks to print:	18						Use Tax	
Total Number of Credit Card Payments:	0						Taxable Amount	Tax Amount
							Total Transfer for Use Tax	\$0.00
								\$0.00

= Credit Card Payment

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
4515 101VOICE								
PV - 260579		02/01/2026	IN84491	0100-00000-0-0000-8200-590010-000-0000		\$1,764.70	\$0.00	\$0.00
						Total Amount for Warrant	\$1,764.70	\$0.00
						Total Amount Per Vendor	\$1,764.70	\$0.00
36 AUTOMATED OFFICE SYSTEMS								
PV - 260581		01/29/2026	AR176176 MSL	0100-00000-0-0000-7200-430003-500-0000		\$23.76	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 MSSS	0100-00000-0-1110-2700-430003-500-0000		\$43.01	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 DO	0100-00000-0-0000-7200-430003-100-0000		\$83.00	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 PESL	0100-00000-0-0000-7200-430003-200-0000		\$73.52	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 PESO	0100-00000-0-1110-2700-430003-200-0000		\$124.47	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 PESL	0100-00000-0-0000-7200-430003-200-0000		\$101.46	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 BO	0100-00000-0-0000-7300-430003-100-0000		\$23.76	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 MSO	0100-00000-0-1110-2700-430003-500-0000		\$4.75	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 MSL	0100-00000-0-0000-7200-430003-500-0000		\$25.89	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 FESO	0100-00000-0-1110-2700-430003-300-0000		\$23.56	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 FESL	0100-00000-0-0000-7200-430003-300-0000		\$94.58	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 FESL	0100-00000-0-0000-7200-430003-300-0000		\$76.15	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 CHILDC	1200-05300-0-0001-6000-430003-000-0000		\$9.32	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 CHILDC	1200-00370-0-8500-6000-430003-000-0000		\$9.32	\$0.00	\$0.00
						Total Amount for Warrant	\$716.55	\$0.00
						Total Amount Per Vendor	\$716.55	\$0.00
45 BILLINGSLEY TIRE INC.								
PO - 260232		12/30/2025	LEM-496757	0100-81500-0-0000-8400-430000-000-0000	F	\$129.82	\$0.00	\$0.00
						Total Amount for Warrant	\$129.82	\$0.00
						Total Amount Per Vendor	\$129.82	\$0.00
57 BUFORD OIL CO INC								
PO - 260354		01/13/2026	19637	0100-03330-0-0000-3600-430010-000-0000	P	\$1,372.80	\$0.00	\$0.00
PO - 260354		01/26/2026	19641	0100-03330-0-0000-3600-430010-000-0000	P	\$1,460.98	\$0.00	\$0.00
PO - 260354		01/29/2025	19645	0100-03330-0-0000-3600-430010-000-0000	F	\$1,591.59	\$0.00	\$0.00
						Total Amount for Warrant	\$4,425.37	\$0.00

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
4515 101VOICE								
PV - 260579		02/01/2026	IN84491	0100-00000-0-0000-8200-590010-000-0000		\$1,764.70	\$0.00	\$0.00
						Total Amount for Warrant	\$1,764.70	\$0.00
						Total Amount Per Vendor	\$1,764.70	\$0.00
36 AUTOMATED OFFICE SYSTEMS								
PV - 260581		01/29/2026	AR176176 MSL	0100-00000-0-0000-7200-430003-500-0000		\$23.76	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 MSSS	0100-00000-0-1110-2700-430003-500-0000		\$43.01	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 DO	0100-00000-0-0000-7200-430003-100-0000		\$83.00	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 PESL	0100-00000-0-0000-7200-430003-200-0000		\$73.52	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 PESO	0100-00000-0-1110-2700-430003-200-0000		\$124.47	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 PESL	0100-00000-0-0000-7200-430003-200-0000		\$101.46	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 BO	0100-00000-0-0000-7300-430003-100-0000		\$23.76	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 MSO	0100-00000-0-1110-2700-430003-500-0000		\$4.75	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 MSL	0100-00000-0-0000-7200-430003-500-0000		\$25.89	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 FESO	0100-00000-0-1110-2700-430003-300-0000		\$23.56	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 FESL	0100-00000-0-0000-7200-430003-300-0000		\$94.58	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 FESL	0100-00000-0-0000-7200-430003-300-0000		\$76.15	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 CHILDC	1200-05300-0-0001-6000-430003-000-0000		\$9.32	\$0.00	\$0.00
PV - 260581		01/29/2026	AR176176 CHILDC	1200-00370-0-8500-6000-430003-000-0000		\$9.32	\$0.00	\$0.00
						Total Amount for Warrant	\$716.55	\$0.00
						Total Amount Per Vendor	\$716.55	\$0.00
45 BILLINGSLEY TIRE INC.								
PO - 260232		12/30/2025	LEM-496757	0100-81500-0-0000-8400-430000-000-0000	F	\$129.82	\$0.00	\$0.00
						Total Amount for Warrant	\$129.82	\$0.00
						Total Amount Per Vendor	\$129.82	\$0.00
57 BUFORD OIL CO INC								
PO - 260354		01/13/2026	19637	0100-03330-0-0000-3600-430010-000-0000	P	\$1,372.80	\$0.00	\$0.00
PO - 260354		01/26/2026	19641	0100-03330-0-0000-3600-430010-000-0000	P	\$1,460.98	\$0.00	\$0.00
PO - 260354		01/29/2025	19645	0100-03330-0-0000-3600-430010-000-0000	F	\$1,591.59	\$0.00	\$0.00
						Total Amount for Warrant	\$4,425.37	\$0.00

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Amount Tax
Total Amount Per Vendor							\$4,425.37	\$0.00
4216 CENCAL AUTO & TRUCK PARTS INC								
CM - 260035		01/22/2026	55358	0100-00000-0-0000-8200-430000-000-0000		-\$116.91	\$0.00	\$0.00
PO - 260357		01/22/2026	505359	0100-00000-0-0000-8200-430000-000-0000	F	\$49.23	\$0.00	\$0.00
PO - 260357		01/12/2026	504257	0100-00000-0-0000-8200-430000-000-0000	P	\$56.05	\$0.00	\$0.00
PO - 260357		01/16/2026	504795	0100-00000-0-0000-8200-430000-000-0000	P	\$8.64	\$0.00	\$0.00
PO - 260380		01/27/2026	505717	0100-03330-0-0000-3600-430050-000-0000	P	\$123.47	\$0.00	\$0.00
PO - 260380		01/07/2026	503926	0100-03330-0-0000-3600-430050-000-0000	P	\$3.24	\$0.00	\$0.00
PO - 260380		01/15/2026	504697	0100-03330-0-0000-3600-430050-000-0000	F	\$20.55	\$0.00	\$0.00
PO - 260493		01/21/2026	505242	0100-00000-0-0000-8200-430000-000-0000	F	\$1,029.84	\$0.00	\$0.00
Total Amount for Warrant							\$1,174.11	\$0.00
Total Amount Per Vendor							\$1,174.11	\$0.00
106 CITY OF HANFORD								
PV - 260576		01/29/2026	12104755 JAN FES	0100-00000-0-0000-8200-550030-300-0000		\$1,660.81	\$0.00	\$0.00
PV - 260576		01/29/2026	12104750 JAN FES	0100-00000-0-0000-8200-550030-300-0000		\$284.65	\$0.00	\$0.00
PV - 260576		01/29/2026	12104750 JAN FES	0100-00000-0-0000-8200-550050-300-0000		\$893.10	\$0.00	\$0.00
PV - 260576		01/29/2026	11395000 JAN MS	0100-00000-0-0000-8200-550030-500-0000		\$3,246.81	\$0.00	\$0.00
PV - 260576		01/29/2026	11395000 JAN MS	0100-00000-0-0000-8200-550050-500-0000		\$847.13	\$0.00	\$0.00
Total Amount for Warrant							\$6,932.50	\$0.00
Total Amount Per Vendor							\$6,932.50	\$0.00
2497 DORIS HANKS								
PO - 260506		02/03/2026	533	1200-00370-0-8500-6000-580008-000-0000	F	\$600.00	\$0.00	\$0.00
PO - 260506		02/03/2026	532	1200-05300-0-0001-6000-580008-000-0000	F	\$400.00	\$0.00	\$0.00
PO - 260506		02/03/2026	532	1200-05300-0-0001-6000-580008-120-0000	F	\$100.00	\$0.00	\$0.00
Total Amount for Warrant							\$1,100.00	\$0.00
Total Amount Per Vendor							\$1,100.00	\$0.00
1545 FAST CU								
PO - 260103		02/01/2026	EasyTimeClk Feb	0100-00240-0-0000-7200-580008-999-0000	P	\$221.50	\$0.00	\$0.00
PO - 260106		02/01/2026	JETPACK FEB	0100-00240-0-0000-7700-580008-999-0000	P	\$20.17	\$0.00	\$0.00
PO - 260131		02/01/2026	CLOUDFLARE JAN	0100-03330-0-0000-3600-580008-000-0000	P	\$10.00	\$0.00	\$0.00
PO - 260498		01/26/2026	HOTEL SSDAJ.RAV	0100-00000-0-0000-7150-520000-100-0000	F	\$600.73	\$0.00	\$0.00

*= Credit Card Payment

21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 3 of 7

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
1545 FAST CU								
						Total Amount for Warrant	\$852.40	\$0.00 \$0.00
						Total Amount Per Vendor	\$852.40	\$0.00 \$0.00
2973 FOX INTERPRETING INC								
PV - 260578		02/01/2026 15325		0100-11000-0-0000-7200-580000-100-0000		\$257.08	\$0.00	\$0.00
						Total Amount for Warrant	\$257.08	\$0.00 \$0.00
						Total Amount Per Vendor	\$257.08	\$0.00 \$0.00
2604 GOLD STAR FOODS INC								
PV - 260573		12/05/2025 9725191		1300-53100-0-0000-3700-560000-000-0000		\$372.00	\$0.00	\$0.00
						Total Amount for Warrant	\$372.00	\$0.00 \$0.00
						Total Amount Per Vendor	\$372.00	\$0.00 \$0.00
576 JOHN RAVEN								
PV - 260575		02/04/2026 REIM SUPT SYMP		0100-00000-0-0000-7150-520000-100-0000		\$1,225.07	\$0.00	\$0.00
						Total Amount for Warrant	\$1,225.07	\$0.00 \$0.00
						Total Amount Per Vendor	\$1,225.07	\$0.00 \$0.00
243 JOHNSTONE SUPPLY								
*	PO - 260367	01/05/2026 S2974921.001		0100-81500-0-0000-8110-430000-500-0000	F	\$260.32	\$0.00	\$0.00
*	PO - 260368	02/05/2026 S2973293.001		0100-81500-0-0000-8110-430000-200-0000	P	\$634.04	\$0.00	\$0.00
*	PO - 260368	01/05/2026 S2975129.001		0100-81500-0-0000-8110-430000-200-0000	F	\$53.85	\$0.00	\$0.00
*	PO - 260369	01/15/2026 S2981301.001		0100-81500-0-0000-8110-430000-200-0000	P	\$257.72	\$0.00	\$0.00
*	PO - 260369	01/15/2026 S2980856.001		0100-81500-0-0000-8110-430000-200-0000	P	\$19.97	\$0.00	\$0.00
*	PO - 260369	01/15/2026 S2981286.001		0100-81500-0-0000-8110-430000-200-0000	P	\$95.56	\$0.00	\$0.00
*	PO - 260369	01/16/2026 S2981885.001		0100-81500-0-0000-8110-430000-200-0000	P	\$187.58	\$0.00	\$0.00
*	PO - 260369	01/19/2026 S2976899.001		0100-81500-0-0000-8110-430000-300-0000	P	\$215.50	\$0.00	\$0.00
*	PO - 260369	02/05/2026 S2979059.001		0100-81500-0-0000-8110-430000-500-0000	P	\$53.85	\$0.00	\$0.00
*	PO - 260369	01/14/2026 S2980150.001		0100-81500-0-0000-8110-430000-500-0000	P	\$53.85	\$0.00	\$0.00
						Total Amount of Payment	\$1,832.24	\$0.00 \$0.00
						Total Amount Per Vendor	\$1,832.24	\$0.00 \$0.00

263 KINGS COUNTY OFFICE OF EDUCATION

* = Credit Card Payment

21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 4 of 7

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Amount Tax
263 KINGS COUNTY OFFICE OF EDUCATION								
PO - 260010		01/29/2026	260780	0100-26000-0-1110-1000-510000-200-0000	P	\$72,500.00	\$0.00	\$0.00
PO - 260011		01/29/2026	260780	0100-26000-0-1110-1000-510000-300-0000	P	\$80,000.00	\$0.00	\$0.00
						Total Amount for Warrant	\$152,500.00	\$0.00
						Total Amount Per Vendor	\$152,500.00	\$0.00
264 KINGS COUNTY SCHOOL BOARD ASSN								
PO - 260509		02/05/2026	Mbrshp Dues B. Avil	0100-11000-0-0000-7100-530000-100-0000	F	\$250.00	\$0.00	\$0.00
						Total Amount for Warrant	\$250.00	\$0.00
						Total Amount Per Vendor	\$250.00	\$0.00
3271 LAWNMOWER MAN								
PO - 260430		02/02/2026	34603	0100-81500-0-0000-8400-430000-000-0000	P	\$163.46	\$0.00	\$0.00
PO - 260430		01/15/2026	34422	0100-81500-0-0000-8400-430000-000-0000	P	\$7.04	\$0.00	\$0.00
PO - 260430		01/06/2026	34304	0100-81500-0-0000-8400-430000-000-0000	P	\$59.54	\$0.00	\$0.00
						Total Amount for Warrant	\$230.04	\$0.00
						Total Amount Per Vendor	\$230.04	\$0.00
1790 LOIS BENTLEY								
PV - 260572		01/30/2026	MILEAGE JAN 2021	0100-30100-0-1110-1000-520000-200-0000		\$17.40	\$0.00	\$0.00
						Total Amount for Warrant	\$17.40	\$0.00
						Total Amount Per Vendor	\$17.40	\$0.00
2614 MID VALLEY DISPOSAL INC								
PV - 260571		02/01/2026	3429078 FEB	0100-00000-0-0000-8200-550050-200-0000		\$785.00	\$0.00	\$0.00
						Total Amount for Warrant	\$785.00	\$0.00
						Total Amount Per Vendor	\$785.00	\$0.00
4032 REBECCA CAMPBELL								
PV - 260583		09/01/2023	ReissueCafeRfd ICar	1300-01990-0-0000-0000-869900-000-0000		\$15.00	\$0.00	\$0.00
						Total Amount for Warrant	\$15.00	\$0.00
						Total Amount Per Vendor	\$15.00	\$0.00
403 ROTARY CLUB OF HANFORD								

* = Credit Card Payment

21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 5 of 7

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
403 ROTARY CLUB OF HANFORD								
	PV - 260567	02/01/2026	5285338	0100-00000-0-0000-7150-530000-100-0000		\$231.82	\$0.00	\$0.00
					Total Amount for Warrant	\$231.82	\$0.00	\$0.00
					Total Amount Per Vendor	\$231.82	\$0.00	\$0.00
4315 RYAN RAY								
	PV - 260570	10/23/2023	Reissue STRS Exces	0100-01990-0-0000-0000-869900-000-0000		\$25.76	\$0.00	\$0.00
					Total Amount for Warrant	\$25.76	\$0.00	\$0.00
					Total Amount Per Vendor	\$25.76	\$0.00	\$0.00
3715 SANTA MARIA CALIFORNIA NEWS MEDIA INC								
	PO - 260507	02/04/2026	OZWB9U6W-0001	2500-90100-0-0000-7200-580000-000-0000	P	\$98.94	\$0.00	\$0.00
					Total Amount for Warrant	\$98.94	\$0.00	\$0.00
					Total Amount Per Vendor	\$98.94	\$0.00	\$0.00
2333 SCHOOL NURSE SUPPLY INC								
*	PO - 260470	01/26/2026	INV1080327	0100-11000-0-1110-3140-430000-200-0000	F	\$226.71	\$0.00	\$0.00
					Total Amount of Payment	\$226.71	\$0.00	\$0.00
					Total Amount Per Vendor	\$226.71	\$0.00	\$0.00
436 SIMON AND SON PUMPING								
	PO - 260058	01/29/2026	13709	0100-81500-0-0000-8110-550040-200-0000	F	\$11,200.00	\$0.00	\$0.00
					Total Amount for Warrant	\$11,200.00	\$0.00	\$0.00
					Total Amount Per Vendor	\$11,200.00	\$0.00	\$0.00
439 SISC III-HEALTH BENEFITS								
	PV - 260584	02/01/2026	February 2026	0100-00000-0-0000-0000-951400-000-0000		\$173,748.50	\$0.00	\$0.00
	PV - 260584	02/01/2026	Allein	0100-00000-0-1110-2420-370200-002-0000		\$1,493.50	\$0.00	\$0.00
	PV - 260584	02/01/2026	Johnson	0100-00000-0-1110-1000-370100-008-0000		\$1,573.80	\$0.00	\$0.00
	PV - 260584	02/01/2026	Rice	0100-00000-0-1110-1000-370100-028-0000		\$1,349.80	\$0.00	\$0.00
	PV - 260584	02/01/2026	Semas-Tellian	0100-00000-0-0000-7300-370200-019-0000		\$1,485.50	\$0.00	\$0.00
	PV - 260584	02/01/2026	Webster	0100-00000-0-0000-7100-370100-001-0000		\$1,485.50	\$0.00	\$0.00
	PV - 260584	02/01/2026	Williams	0100-00000-0-1110-1000-370100-005-0000		\$1,573.80	\$0.00	\$0.00
	PV - 260584	02/01/2026	Yarr	0100-00000-0-1110-1000-370100-009-0000		\$1,349.80	\$0.00	\$0.00

* = Credit Card Payment

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
439 SISC III-HEALTH BENEFITS								
PV - 260584		02/01/2026	Child Care	1200-00000-0-0000-0000-951400-000-0000		\$3,889.25	\$0.00	\$0.00
PV - 260584		02/01/2026	Cafe	1300-00000-0-0000-0000-951400-000-0000		\$2,805.50	\$0.00	\$0.00
						Total Amount for Warrant	\$190,754.95	\$0.00
						Total Amount Per Vendor	\$190,754.95	\$0.00
441 SMART & FINAL								
PV - 260569		01/26/2026	3760160146601	1300-53100-0-0000-3700-470000-000-0000		\$48.74	\$0.00	\$0.00
						Total Amount for Warrant	\$48.74	\$0.00
						Total Amount Per Vendor	\$48.74	\$0.00
446 SOUTHERN CALIF EDISON CO								
PV - 260577		01/30/2026	700099325923 JAN I	0100-00000-0-0000-8200-550020-500-0000		\$3,748.39	\$0.00	\$0.00
						Total Amount for Warrant	\$3,748.39	\$0.00
						Total Amount Per Vendor	\$3,748.39	\$0.00
1355 TCM INVESTMENTS LP								
PV - 260582		02/01/2026	176196	0100-00000-0-1110-9100-743900-200-0000		\$398.48	\$0.00	\$0.00
PV - 260582		02/01/2026	176176	0100-00000-0-1110-9100-743900-200-0000		\$248.98	\$0.00	\$0.00
PV - 260582		02/01/2026	176198	0100-00000-0-1110-9100-743900-200-0000		\$286.56	\$0.00	\$0.00
PV - 260582		02/01/2026	176187	0100-00000-0-1110-9100-743900-300-0000		\$309.80	\$0.00	\$0.00
PV - 260582		02/01/2026	176197	0100-00000-0-1110-9100-743900-300-0000		\$317.25	\$0.00	\$0.00
PV - 260582		02/01/2026	176191	0100-00000-0-1110-9100-743900-300-0000		\$289.94	\$0.00	\$0.00
PV - 260582		02/01/2026	176189	0100-00000-0-1110-9100-743900-500-0000		\$87.18	\$0.00	\$0.00
PV - 260582		02/01/2026	176195	0100-00000-0-1110-9100-743900-500-0000		\$280.89	\$0.00	\$0.00
PV - 260582		02/01/2026	176194	0100-00000-0-1110-9100-743900-500-0000		\$272.55	\$0.00	\$0.00
PV - 260582		02/01/2026	176190	0100-00000-0-1110-9100-743900-500-0000		\$289.94	\$0.00	\$0.00
PV - 260582		02/01/2026	176188	0100-00000-0-0000-9100-743900-100-0000		\$140.49	\$0.00	\$0.00
PV - 260582		02/01/2026	176193	0100-00000-0-0000-9100-743900-100-0000		\$374.55	\$0.00	\$0.00
PV - 260582		02/01/2026	176192	1200-00370-0-8500-9100-743900-000-0000		\$96.91	\$0.00	\$0.00
PV - 260582		02/01/2026	176192	1200-05300-0-0001-9100-743900-000-0000		\$96.91	\$0.00	\$0.00
						Total Amount for Warrant	\$3,490.43	\$0.00
						Total Amount Per Vendor	\$3,490.43	\$0.00

21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 7 of 7

Requested By: brookshiera

For Payments Due By 2/6/2026

02/12/2026 3:13:52PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Use Tax Amount Tax
4570 VERIZON WIRELESS								
	PO - 260187	01/23/2026	6134311774	0100-03330-0-0000-3600-590010-000-0000	P	\$100.10	\$0.00	\$0.00
	PV - 260580	01/23/2026	6134311774	0100-00000-0-0000-6200-590010-000-0000		\$498.81	\$0.00	\$0.00
Total Amount for Warrant								
Total Amount Per Vendor								
3053 WILMINGTON TRUST								
	PV - 260568	02/02/2026	115638-000 COP201	2500-90100-0-0000-9100-743800-000-0000		\$6,790.63	\$0.00	\$0.00
Total Amount for Warrant								
Total Amount Per Vendor								
Total Amount of all Payments								
Total Number of Checks to print:	27		\$389,735.61				Use Tax	
Total Number of Credit Card Payments:	2		\$2,058.95				Taxable Amount	Tax Amount
Total Transfer for Use Tax								
\$0.00								

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 12.1

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Board Meeting
- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: N/A

Item: LCAP Mid-Year Review

Purpose:

California Education Code (EC) sections 47606.5(e), 52062(a)(6), and 52068(a)(6) require LEAs to present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA. The report must include both of the following:

- All available midyear outcome data related to metrics identified in the current year's LCAP.
- All available midyear expenditure and implementation data on all actions identified in the current year's LCAP.

Pioneer Union Elementary School District

Our Plan for Student Success

(LCAP 2025-26)

Goal 1: Foundational Conditions for Learning

Provide all students access to State Standards through qualified teachers, sufficient materials, and safe facilities.

This goal assures the essential elements for learning are in place for every student.



100% Access to Materials:
All students have sufficient standards-aligned instructional materials for their coursework.



Facilities in Good Repair:
The district reported zero instances of facilities not meeting the 'Good Repair' standard.



Goal 3: Engaging Our Educational Partners

Promote and increase opportunities for meaningful parental input and community engagement.

We value our partners' input in the district's decision-making process.



We connect with parents through advisory councils (DFBO, DELAC), Title I meetings, and school site events.

95% of Parents Feel Heard

Over 95% of parents surveyed believe their child's school seeks their participation and input.

Projected Reserves 2023-26: \$23.8 Million

The Local Control and Accountability Plan (LCAP)

A three-year plan using state funds to serve all students, developed in partnership with parents, students, educators, and the community.

Goal 2: Boosting Student Achievement

Help all students make progress in meeting or exceeding grade-level standards in ELA, Math, and Science.

Actions focus on closing achievement gaps for all student groups.

+29.1 
Points in ELA

English Learners made significant gains, improving their English Language Arts performance by 29.1 points.

Goal 4: Positive School Climate & Engagement

Foster a positive environment that advances students' social and academic success.

This goal focuses on student attendance, safety, and social-emotional well-being.



Chronic Absenteeism Reduced

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Pioneer Union Elementary School District

CDS Code: 166399000000000

School Year: 2025-26

LEA contact information:

Paul van Loon

Superintendent

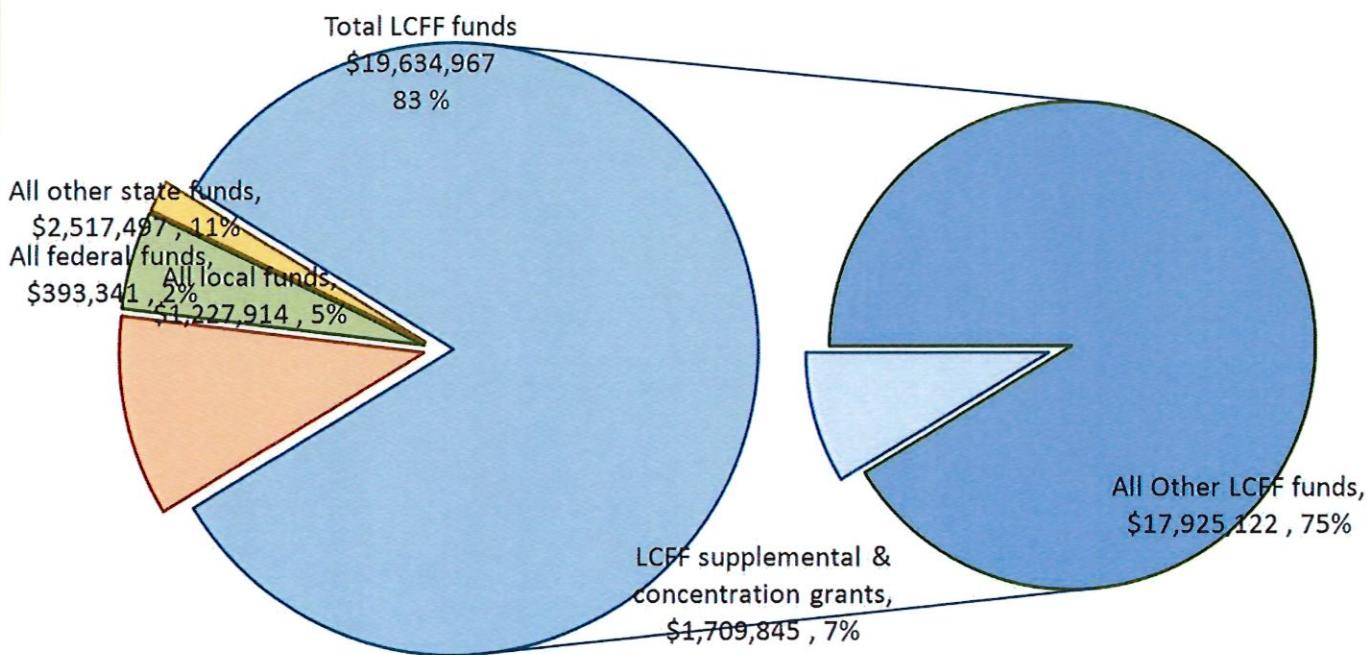
vanloonp@puesd.net

559-585-2400

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

Projected Revenue by Fund Source

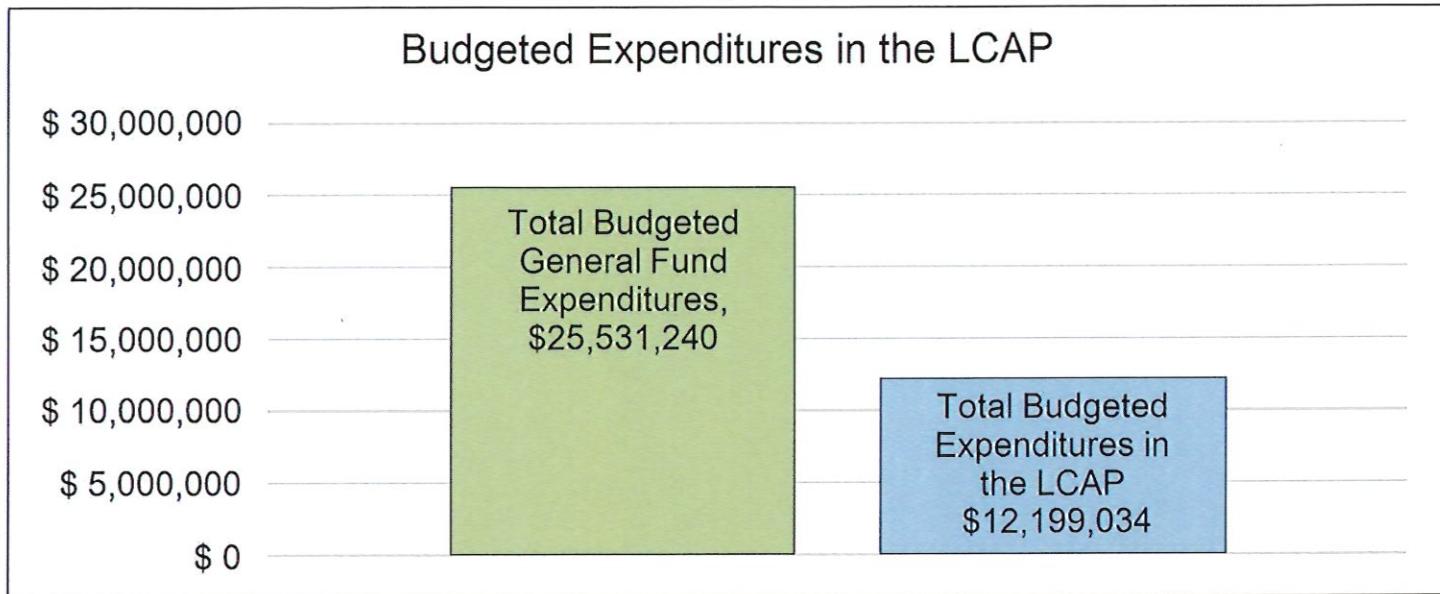


This chart shows the total general purpose revenue Pioneer Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Pioneer Union Elementary School District is \$23,773,719, of which \$19,634,967 is Local Control Funding Formula (LCFF), \$2,517,497 is other state funds, \$1,227,914 is local funds, and \$393,341 is federal funds. Of the \$19,634,967 in LCFF Funds, \$1,709,845 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Pioneer Union Elementary School District plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Pioneer Union Elementary School District plans to spend \$25,531,240 for the 2025-26 school year. Of that amount, \$12,199,034 is tied to actions/services in the LCAP and \$13,332,206 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Budget expenditures not in the 2025-2026 LCAP include, but are not limited to, site and district administrators, MOT staff, nursing support staff, office staff, IT staff; State teacher retirement system on behalf contributions; retiree benefits; MOT equipment, materials, and supplies; routine maintenance costs; equipment, materials, and supplies for operations and grounds; Kings County Office of Education charter oversite; Professional Development for staff, school site budgets and classroom instructional supplies; utilities; transportation; curriculum and institutional resources; and the School Resource Officer.

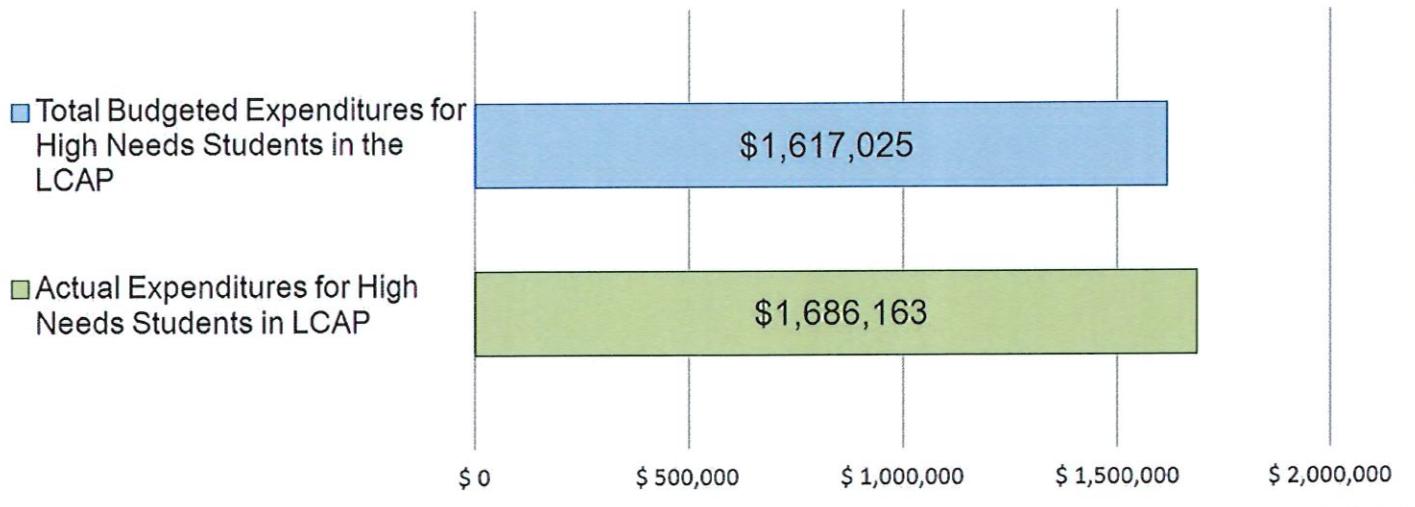
Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Pioneer Union Elementary School District is projecting it will receive \$1,709,845 based on the enrollment of foster youth, English learner, and low-income students. Pioneer Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Pioneer Union Elementary School District plans to spend \$1,817,370 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Pioneer Union Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Pioneer Union Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Pioneer Union Elementary School District's LCAP budgeted \$1,617,025 for planned actions to increase or improve services for high needs students. Pioneer Union Elementary School District actually spent \$1,686,163 for actions to increase or improve services for high needs students in 2024-25.

2025-2026 Local Control Accountability Plan (LCAP)

Expected Annual Measurable Objectives Mid-Year Report through December 31, 2025

Goal 1

Goal: Provide conditions of learning that provide all students access to the State Standards and a broad course of study.

Priority 1: Basic conditions provide all students with the essential elements to receive a quality education and allow them to grow academically and socially-emotionally. These elements include include:

- Teachers: Fully credentialed and appropriately assigned
- Standards aligned instructional materials for every student
- School Facilities in "Good Repair"

Priority 2: Implementation of State Standards

- Implementation of the Common Core State Standards (CCSS) for all students, including how English Learners will access the CCSS and ELD standards.

Priority 7: Access to a broad course of study.

- Students have access to and are enrolled in a broad course of study.

Metric	Baseline	Mid-Year Progress	Desired Outcome for 2026-27
Sufficient standards based instructional materials for each student: District inventory or subscription (Priority 1b)	2023 Dashboard: 100% of students have sufficient access to standards aligned instructional materials.	2025 Dashboard: 100% of students have sufficient access to standards aligned instructional materials.	100% of students have sufficient access to standards aligned instructional materials.
Facilities in good repair:California School Dashboard (Priority 1c)	2023 Dashboard: Instances where facilities do not meet the "Good Repair" standard = 0	2025 Dashboard: Instances where facilities do not meet the "Good Repair" standard = 0	Instances where facilities do not meet the "Good Repair" standard = 0
Implementation of academic and performance standards including EL access to CCSS and the English Language Development Standards. California School Dashboard (Priority 2a and 2b)	2023 Dashboard: Standard Met rating for Local Indicator, Implementation of Academic Standards.	2025 Dashboard: Standard Met rating for Local Indicator, Implementation of Academic Standards.	Dashboard: Maintain Standard Met rating for Local Indicator, Implementation of Academic Standards.

Access to a broad course of study for all students including unduplicated students and students with disabilities. Rating on the California School Dashboard (Priority 7)	2023 Dashboard: Standard Met for Local Indicator, Access to a Broad Course of Study.	2025 Dashboard: Standard Met for Local Indicator, Access to a Broad Course of Study.	Dashboard: Maintain Standard Met rating for Local Indicator, Access to a Broad Course of Study
Credential Data: School Accountability Report Card (SARC) (Priority 1a)	<p>2021-22 98.88% (71.2/72) of teachers were appropriately assigned</p> <p>89.31% (64.3/72) of teachers were fully credentialed</p>	<p>2022-23 95.81% (70.9/74) of teachers were appropriately assigned</p> <p>88.51% (65.5/74) of teachers were fully credentialed</p>	<p>100% of teachers are appropriately assigned</p> <p>95.95% of teachers are fully credentialed</p>

Goal 2

Goal: All students will make progress in meeting or exceeding grade level standards as measured by the California Assessment of Student Performance and Progress (CAASPP).

State Priorities:

Priority 4: Pupil Achievement
Priority 8: Other Pupil Outcomes

Metric	Baseline	Mid-Year Progress	Desired Outcome for 2026-27
California Dashboard: English Language Arts (ELA) (Priority 4)	<p>Baseline 2023 Dashboard All Students 3.5 points above standard</p> <p>Hispanic 9.3 points below standard</p> <p>English Learners 45.7 points below standard</p> <p>Socio-economically Disadvantaged 20.3 points below standard</p> <p>Students with Disabilities 81.3 points below standard</p>	<p>2025 Dashboard All Students 11.6 points above standard</p> <p>Hispanic 1 points below standard</p> <p>English Learners 24.1 points below standard</p> <p>Socio-economically Disadvantaged 13.7 points below standard</p> <p>Students with Disabilities 98.4 points below standard</p>	<p>All Students 12.5 points above standard or higher</p> <p>Hispanic 0.7 points below standard or better</p> <p>English Learners 36.7 points below standard or better</p> <p>Socio-economically Disadvantaged 11.3 points below standard or better</p> <p>Students with Disabilities 72.3 points below standard or better</p>

California Dashboard: Mathematics (Priority 4)	Baseline 2023 Dashboard All Students 18.1 points below standard African American 87.9 points below standard English Learners 69.9 points below standard Socio-economically Disadvantaged 41.6 points below standard Students with Disabilities 98.7 points below standard	2025 Dashboard All Students 36.1 points below standard African American 86.2 points below standard English Learners 64.6 points below standard Socio-economically Disadvantaged 59.5 points below standard Students with Disabilities 130.1 points below standard	All Students 9.1 points below standard or better African American 78.9 points below standard or better English Learners 60.9 points below standard or better Socio-economically Disadvantaged 32.6 points below standard or better Students with Disabilities 99.7 points below standard or better
California Science Test, Dataquest (Priority 4)	Baseline 2022-23 34.06% met or exceeded standard	2024-25 CAST Assessment 32.66% of students met or exceeded the standard	36.0% met or exceeded standard.
Performance on the English Language Proficiency Summative Assessment for California (ELPAC) (Priority 4)	Baseline 2023-24 Summative ELPAC Assessment Results 60.64% of EL students scoring at a Level 3 or 4	On the 2024-25 Summative ELPAC Assessment Results 56.83% of EL students scoring at a Level 3 or 4	60% or more of EL students scoring at a Level 3 or 4
English Learner Reclassification Rate: Student Information System (Priority 4)	Baseline 2023-2024 Reclassification Rate = 13.48%	The 2025-2026 reclassification rate as of 12/31/2025 is 5.04% of EL students have been reclassified	Maintain a Reclassification Rate of 7.5% or higher
Pupil Outcomes in Subject Areas: Participation rate, Student Information System (Priority 8)	Baseline 2023-2024 Student participation in P.E., health, and/or visual and performing arts = 100%	In 2025-2026 100% of student participation in P.E., health, and/or visual and performing arts	Maintain student participation rate in P.E., health, and/or visual and performing arts at 100%
Local measure (Survey): Educational Partner support (Priority 4)	Baseline 2023-2024 45% of Educational Partner groups provided feedback advocating for Academic Supports	The survey is conducted in the spring therefore new data is not yet available.	At least 50% of Educational Partner groups provided feedback advocating for Academic Supports
Local Measure: Student performance on local measure for Long Term English Learners (Priority 4)	Baseline 2023-2024 68.75% of students performing at the lowest level on local measure in English language Arts	93.33% of Long Term English Learner Students performed at the lowest level on the fall District Benchmark assessment in English Language Arts	58.75% of students or less performing at the lowest level on local measure in English language skills

Goal 3

The District and each school will promote opportunities for parental input and engagement.

State Priority 3: Parent Involvement

Metric	Baseline	Mid-Year Progress	Desired Outcome for 2026-27
District Parent Advisory Council Meetings, Local Measure (Priority 3)	Baseline 2023-24 5 meetings	By December 31, 2025, two DPAC meetings have been held.	Maintain 5 meetings of the District Parent Advisory Council annually.
English Learner Advisory Council and District English Language Advisory Council meetings, Local Measure (Priority 3)	Baseline 2023-24 English Learner Advisory Council Mtgs. = 4 District English Learner Advisory Council mtgs. = 4	By December 31, 2025, two ELAC and two DELAC meetings have been held for the 2024-2025 school year.	Maintain the following number of meetings: English Learner Advisory Council Mtgs. = 4 District English Learner Advisory Council mtgs. = 4
Title I parent meetings, Local Measure (Priority 3)	Baseline 2023-24 Title I parent meetings = 4	By December 31, 2025, two Title I parent meetings had been held.	Maintain 4 Title I parent meetings
School Site Council meetings, Local Measure (Priority 3)	Baseline 2023-24 School Site Council meetings: Frontier El. = 4 Pioneer El. = 4	Each elementary school has held two School Site Council meetings	Maintain the following number of School Site Council meetings: Frontier El. = 4 Pioneer El. = 4
Individualized Education Program (IEP) meetings, Local Measure (Priority 3)	Baseline 2023-24 Held 100% of annual and triennial IEP meetings	By December 31, 2025, 100% of the IEP meetings that were required by December 31, 2025 have been held.	Maintain holding 100% of annual and triennial IEP meetings.
6th grade orientation parent meeting, Local Measure (Priority 3)	Baseline 2023-24 Number of meetings = 1	6th grade parent orientation is a spring event.	Maintain holding 1 sixth grade parent orientation meeting.
Back to School Night, Local Measure (Priority 3)	Baseline 2023-24 Number of Back to School Night Events: Frontier El. = 1 Pioneer El. = 1 Pioneer Middle School = 1	All school sites held Back to School Nights.	Maintain the following number of Back to School Night Events: Frontier El. = 1 Pioneer El. = 1 Pioneer Middle School = 1

Open House, Local Measure (Priority 3)	Baseline 2023-24 Open House events: Frontier El. = 1 Pioneer El. = 1 Pioneer Middle School = 1	Open House is a spring event.	Maintain the following number of Open House events: Frontier El. = 1 Pioneer El. = 1 Pioneer Middle School = 1
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Goal 4

The District and each school will promote positive student engagement and school climate which advance student social and academic success.

State Priority 5: Pupil Engagement

State Priority 6: School Climate

Metric	Baseline	Mid-Year Progress	Desired Outcome for 2026-27
Attendance Rates - Student Information System (Priority 5)	Baseline 2022-2023 Attendance Rate 94.75%	The attendance rate for the 2024-25 school year was 94.93%.	Maintain a target Attendance Rate of 94% or better.

<p>Chronic Absenteeism Rates - California Dashboard (Priority 5)</p>	<p>Baseline 2023 California Dashboard</p> <p>All Students 12.6% chronically absent</p> <p>African American 13.1% chronically absent</p> <p>English Learners 13.7% chronically absent</p> <p>Hispanic 13.2% Chronically absent</p> <p>Socioeconomically Disadvantaged 15.6% chronically absent</p> <p>White 12.5% chronically absent</p> <p>Students with Disabilities 17.8% chronically absent</p> <p>Asian 10.9% chronically absent</p> <p>Filipino 2.0% chronically absent.</p> <p>Two or More Races 11.8% chronically absent</p>	<p>2025 California Dashboard</p> <p>All Students 12.3% chronically absent</p> <p>African American 8.3% chronically absent</p> <p>English Learners 13.6% chronically absent</p> <p>Hispanic 13.7% Chronically absent</p> <p>Socioeconomically Disadvantaged 19.6% chronically absent</p> <p>White 9.1% chronically absent</p> <p>Students with Disabilities 19.5% chronically absent</p> <p>Asian 5.7% chronically absent</p> <p>Filipino 15.9% chronically absent.</p> <p>Two or More Races 14.5% chronically absent</p>	<p>All Students 7.6% or less chronically absent</p> <p>African American 8.1% or less chronically absent</p> <p>English Learners 8.7% or less chronically absent</p> <p>Hispanic 8.2% or less chronically absent</p> <p>Socioeconomically Disadvantaged 10.6% or less chronically absent</p> <p>White 7.5% or less chronically absent</p> <p>Students with Disabilities 12.8% or less chronically absent</p> <p>Asian 5.9% or less chronically absent</p> <p>Filipino Maintain 2.0% or less chronically absent</p> <p>Two or More Races 6.8% or less chronically absent</p>
<p>Middle School Dropout Rates - Dataquest (Priority 5)</p>	<p>Baseline 2022-2023 Middle School</p> <p>0.0%</p>	<p>The 2024-25 dropout rate is 0.0%.</p>	<p>Maintain a Middle School Dropout Rate of less than 0.3%</p>

Suspension Rates, California Dashboard (Priority 6)	Baseline 2023 California Dashboard All Students 2.9% suspended at least once English Learners 2.7% suspended at least once Hispanic 2.8% suspended at least once Socioeconomically Disadvantaged 4.1% suspended at least once White 3.2% suspended at least once Students with Disabilities 5.5% suspended at least once Pioneer Elementary: Hispanic 3.2% suspended at least once White 4.9% suspended at least once	2025 California Dashboard All Students 3.7% suspended at least once English Learners 3.2% suspended at least once Hispanic 3.7% suspended at least once Socioeconomically Disadvantaged 4.8% suspended at least once White 2.24% suspended at least once Students with Disabilities 6.1% suspended at least once Pioneer Elementary: Hispanic 2.6% suspended at least once White 1.4% suspended at least once	All Students 1.9% or less suspended at least once English Learners 1.7% or less suspended at least once Hispanic 1.8% or less suspended at least once Socioeconomically Disadvantaged 3.1% or less suspended at least once White 2.2% or less suspended at least once Students with Disabilities 4.5% or less suspended at least once Pioneer Elementary: Hispanic 2.2% suspended at least once White 3.9% suspended at least once
Expulsion Rates - Dataquest (Priority 6)	Baseline 2022-2023 Expulsion Rate 0.0%	The expulsion rate for 2024-25 was 0.0%.	Maintain Expulsion Rate of 0.2% or lower
Sense of Safety and School Connectedness Metric: Local Survey (Priority 6)	Baseline Spring 2024 Students Elementary 97.2% of elementary students with positive responses to a sense of safety. 92.0% of elementary students with positive responses to school connectedness. Students Middle School	The survey is conducted in the spring therefore new data is not yet available.	Students Elementary At least 98% of elementary students have positive responses to a sense of safety. At least 95% of elementary students with positive responses to school connectedness. Middle School Students At least 94.7% of middle school students with positive responses to a sense of

	<p>91.7% of middle school students with positive responses to a sense of safety.</p> <p>84.5% of middle school students with positive responses to school connectedness.</p> <p>Parents</p> <p>97.2% of parents with positive responses to a sense of safety for their children.</p> <p>96.2% of parents with positive responses to school connectedness.</p> <p>Parents of Socioeconomically disadvantaged Students:</p> <p>95.9% of parents with positive responses to a sense of safety for their children.</p> <p>93.9% of parents with positive responses to school connectedness.</p> <p>Teachers</p> <p>99.0% of teachers have positive responses to a sense of safety for their children.</p> <p>96.4% of teachers with positive responses to school connectedness.</p>		<p>safety.</p> <p>At least 87.5% of middle school students with positive responses to school connectedness.</p> <p>Parents</p> <p>At least 98% of parents have positive responses to a sense of safety for their children.</p> <p>At least 98% of parents with positive responses to school connectedness.</p> <p>Parents of Socioeconomically disadvantaged Students:</p> <p>Maintain 95.9% of parents with positive responses to a sense of safety for their children.</p> <p>At least 95% of parents with positive responses to school connectedness.</p> <p>Teachers</p> <p>At least 98% of teachers have positive responses to a sense of safety for their children.</p> <p>At least 98% of teachers with positive responses to school connectedness.</p>
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SCHOOL DISTRICT NAME
2025-26 Local Control Accountability Plan (LCAP)
Actions & Services Mid-Year Report Through December 31, 2025

Goal 1

Provide Conditions of Learning that provide all students access to the State Standards and a broad course of study.

Actions and Services

Goal/ Action	Action Title/Description	Budgeted Expenses	Actual Expenses
1.1	Certificated Staff	\$ 9,083,942	\$ 4,285,905
Totals		\$ 9,083,942	\$ 4,285,905

Goal 2

All students will make progress in meeting or exceeding grade level standards as measured by the California Assessment of Student Performance and Progress (CAASPP).

Actions and Services

Goal/ Action	Action Title/Description	Budgeted Expenses	Actual Expenses
2.1	Academic Supports	\$ 1,205,282	\$ 573,701
2.2	Bilingual Community Liaison	\$ 78,878	\$ 34,222
2.3	English Language Development	\$ 26,428	\$ 12,209
2.4	Professional Development for Teachers in English Language Acquisition	\$ 500	\$ 164
2.5	Data Analyst	\$ 45,336	\$ 22,562
2.6	Student Support Positions	\$ 280,803	\$ 128,008
2.7	Special Education Community of Practice	\$ 785,849	\$ 359,615
2.8	LREBG: Additional Student Services	\$ 114,616	\$ 30,489
Totals		\$ 2,537,691	\$ 1,160,969

Goal 3

The District and each school will promote opportunities for parental input and engagement.

Actions and Services

Goal/ Action	Action Title/Description	Budgeted Expenses	Actual Expenses
3.1	Educational Partner Engagement	\$ 44,000	\$ 40,134

Totals		\$ 44,000	\$ 40,134

Goal 4

The District, and each school, will promote positive student engagement and school climate which advances student social and academic success.

Actions and Services

Goal/ Action	Action Title/Description	Budgeted Expenses	Actual Expenses
4.1	Community Support Liaison	\$ 36,194	\$ 16,830
4.2	Suspension Rates (Discontinued)	\$ -	\$ -
4.3	Attendance Rates	\$ 36,424	\$ 16,967
4.4	LREBG: SEL Supports	\$ 487,185	\$ 217,211
Totals		\$ 559,803	\$ 251,007

Total All Goals	\$ 12,225,436	\$ 5,738,015
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PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item

Item: 12.2

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Information/Discussion
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Extended School Year Waiver

Purpose:

California Education Code 56101 allows districts to request a waiver from the California Department of Education regarding the requirements for Extended School Year (ESY) for qualified students with Individualized Education Plans (IEPs). The District proposes to request a waiver to reduce the number of ESY school days from 20 to 14, while still maintaining the required 80 hours for the program.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 12.3

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Board Meeting
- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: N/A

Item: Expanded Learning Opportunity Program (ELOP) Plan Revision

Purpose:

The District is responsible for creating, reviewing, and updating the ELOP Plan every three years, or as needed, in accordance with EC Section 8482.3(g)(1). The LEA is responsible for the plan and the oversight of any community partners or subcontractors. In this program plan, LEAs describes program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

Expanded Learning Opportunities Program Plan Guide

EXPANDED LEARNING OPPORTUNITIES PROGRAM PLAN GUIDE

Prepared by: Expanded Learning Division

California Department of Education 1430 N Street, Suite 3400
Sacramento, CA 95814-5901
916-319-0923

This Program Plan Template Guide is required by California Education Code (EC) Section 46120(b)(2)

Note: This cover page is an example, programs are free to use their own logos and the name of their program.

Name of Local Educational Agency and Expanded Learning Opportunities Program Site(s)

Name of Local Educational Agency or Equivalent:	Pioneer Union Elementary School District
Contact Name:	John Raven
Contact Email:	ravenj@puesd.net
Contact Phone:	559-585-2400

Instructions: Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P). Add additional rows as needed.

1. Pioneer Elementary School
2. Frontier Elementary School
3. Pioneer Middle School

Purpose

This template will aid LEAs in the development of a program plan as required by EC Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

Definitions

"Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

"Expanded learning opportunities" has the same meaning as "expanded learning" as defined in EC Section 8482.1. "Expanded learning opportunities" does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

Instructions

This Program Plan needs to be approved by the LEA's Governing Board in a public meeting and posted on the LEA's website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education's (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>.

1—Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the schoolsite or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

- Students attend the after school program on their school campus. The program begins immediately at the end of the regular school day and ends at 6:00pm providing an expanding learning opportunity that, when added to the daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.
- Should funding permit, the 30 intersession days would be primarily held during the summer or non-student days during the regular school year (such as parent-teacher conference or teacher in-service days). During the intersessional periods, no less than nine hours of in-person expanded learning opportunities are provided per program day. At this time, funding does not cover the costs of the 30 intersession day requirement.
- The summer program days would be held on one or two of the elementary school campuses depending on summer maintenance project needs.
- All program staff have a binder, Health and Safety Plan, with safety guidelines in areas including: site nurse procedures, student health concerns, physical activity guide, personnel procedures, and policies on early release.
- Staff are trained in emergency procedures and protocols, which include emergency numbers to contact the for additional support.
- Program staff have a copy of the school's safety plan. The students participate in all drills during their school day and discuss and recap during the after school program. The staff meet as needed to discuss any changes, updates or issues.
- Staff are required to create engaging lessons to enrich the students' core curriculum. In addition, it is expected that positive discipline practices are implemented in all classrooms to create a positive culture where students can progress not only academically but also emotionally. This also ensures students understand expectations for orderly behaviors and discipline policy. Pioneer After School Enrichment (PASE) program uses positive discipline strategies.

2—Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

- The Kings County Office of Education (KCOE) PASE staff are contracted to provide the PASE program at the two elementary sites. KCOE staff utilizes the Quality Standards for Expanded Learning Programs when developing enrichment activities. An educational enrichment element which is provided on a regular basis shall include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

- Teaching Fellows is contracted to provide the PASE program for 6th grade at Pioneer Middle School. Teaching Fellows staff provides enrichment activities on a daily basis including but not limited to STEM, arts, recreation, and physical fitness activities.
- Some staff may be bilingual; and all staff are trained in ELD strategies to ensure access to all learners of the curriculum.
- At staff meetings, staff share activities, lessons, and projects that support the standards. They also collaborate and provide information on local community organizations who offer support at little or no cost to education. These organizations broaden the students' experiences in ways the regular school day cannot. These experiences include on-site and off-site field trips.
- Literacy and math fluency at grade level standards are always at the core of lessons and activities. Homework support is provided to students in these areas. Site coordinators collaborate with daytime teachers for concepts and standards currently being taught so after school can enrich those concepts.
- Project-based learning activities are used regularly to enhance student understanding in concepts.
- Technology is used in after school programs. Staff are trained in use of the provided technology. Each elementary PASE group has been issued a set of Google Chromebooks to use for homework and various engagement activities. 6th grade PASE students have their school devices to use in the after school program.

3—Skill Building

Describe how the program will provide opportunities for students to experience skill building.

- The goal of the PASE program is not to add to the students' academic load but rather provide additional experiences in grade level core concepts in English Language Arts, mathematics, social studies, science, physical education and art. An educational and literacy element is provided on a regular basis in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social studies, computer training, or science.
- Visual and performing arts are addressed in the program through student opportunities. Examples of this are music, visual art lessons, small drama productions that all allow students to express their individuality and creativity.
- Character building is integrated into lessons and activities.
- Class expectations and behaviors are regularly reviewed and monitored using a positive discipline approach.
- Academic support will be provided for students. This additional help from PASE instructors will allow students to get the extra help they need, as well as the time to complete homework. This, in turn, will help to increase participation and success in academic areas.
- Enrichment activities are provided in order to allow students to learn about new and interesting ideas and will provide them with a deeper understanding of concepts. By offering these diverse opportunities for

students, it will allow them to explore interesting topics and will help students to develop social skills by interacting and cooperating with one another.

4—Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

- Each year a student survey is given to gain ideas for culminating activities, concerns about the program, and offer field trip suggestions. The staff reviews the results at each site.
- If possible, older elementary students are paired with younger students in the program. They encourage reading and student choice of book topics through a reading buddy system.
- Students in upper grades facilitate site meetings with all students to discuss issues and concerns happening in school relating to school climate. They also brainstorm ideas to spread good character and choices to help address the concerns.
- Students are asked regularly to share areas in their regular instructional day that need support. Instructors will then develop lessons around the concept to provide additional practice and progress.
- Students are given many lessons on character, self-esteem, individuality and leadership. Often they have opportunities to express their own traits through poetry, writing and art.
- Community service may be incorporated into the after school program to develop an understanding of giving back. Activities are connected to an identified need in the community and are organized to extend leadership skills in older students. Examples are canned food or coat drives and research to then create a non-profit organization to benefit the community.
- All after school and, if possible, summer sites incorporate student choice and opinions into lessons, activities and projects. The students also are encouraged to make suggestions of on or off site trips that enhance their learning by providing experiences; they may have not had otherwise.

5—Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELO-P hours of programming.

- The district shall provide a snack for each after school program day and agrees the snacks made available through the program conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 Title 2.
- If intersession days are provided, the district shall provide breakfast and lunch each intersession program day and agrees that meals and snacks made available through the program conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program. Additionally the district shall provide an afternoon snack for each intersession program day and agrees the snacks made available through the program conform to the

nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4
Title 2.

- Each PASE program is required to consult the school's wellness plan.
- The program has physical activity built into its daily schedule. Students are provided with at least 30 minutes of activity daily during the after school programs and, if possible, 60 minutes daily during the summer programs.
- Daily physical activities include physical outdoor games such as soccer, volleyball, and basketball as well as games created by instructors. Activities such as jump rope, frisbee golf, physical exercise and dance are also part of the program. Daily physical activities will vary daily.
- The PASE program partners with community organizations such as CALFresh, Kings County Health Department, TUPE, and other organizations focused on healthy choices and behaviors. These community partners come to the program and provide lessons and activities for students exposing them to healthy options.
- All resources pertaining to student health are also sent home to parents.
- The following are 3 examples of nutritious snacks or meals that follow the California Nutritional Guidelines: string cheese and juice, graham crackers and milk, or granola bars and milk.

6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELO-P will provide access and opportunity for students with disabilities.

- With the student to tutor ratio being a 20:1 on average and 10:1 for TK-K, all students are able to receive more support for their homework. It also allows the instructors to spend more time with the students who struggle more than others.
- Site Coordinators meet with daytime teachers when possible to obtain accommodations and specialized support for all students with an IEP or 504 Plan. If additional support is needed, the KCOE or district Special Education staff may provide guidance.
- Daytime teachers are invited to visit anytime to after school rooms to check on student progress and make suggestions for individual students they teach for continuity with supports.
- PASE recognizes the importance of valuing all cultures. The staff creates numerous opportunities for student awareness of differing cultures.
- Traditions, holidays, and foods from around the world are taught. If a student is from another country, they are encouraged to share their experiences and beliefs. In addition, teaching respect for diverse religions and family life is incorporated into the goal of accepting all students.
- Examples of site based cultural awareness may include activities in traditions such as Dia de los Muertos and the annual Tachi Indian Pride Parade.

- Student, staff, and parent surveys seek input on the quality of the PASE program. The results are reviewed by after school staff for ideas and concerns.
- Teachers are trained in positive discipline, ELD strategies, and quality standards based lesson planning.
- No qualified students are excluded from the opportunity to register for the program until all spots are filled including students with disabilities and foster youth.

7—Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

- Each program site has an experienced Site Coordinator who oversees the program. Sites will have sufficient number of instructors or tutors to maintain an average ratio of 20:1 for students in grades 1-6 and 10:1 in grades TK and Kindergarten. They are trained to prepare their own lessons and activities based on the state standards for the grade levels they teach.
- All staff working directly in the supervision of pupils will meet the minimum qualifications for an instructional aide. Selection of the program site supervisors shall be subject to the approval of the school site principal. All program staff and volunteers shall be subject to health screenings and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district.
- KCOE, Teaching Fellows, Pioneer District, or any other agency the District partners with for the PASE program, has a thorough hiring process where minimum requirements must be met in order to be given an interview. Past experience and job references are reviewed after a successful interview.
- As possible, advancement opportunities play a major role in the retention of staff. KCOE staff are encouraged to apply for openings that meet their qualifications. Staff are provided with extensive personal, professional, and educational support. Staff training, mentoring and coaching are provided to equip staff with the resources they need to do their best and be successful. Evaluations will be conducted yearly to strengthen performance based on mutually agreed upon goals.
- KCOE, Teaching Fellows, Pioneer District, or any other agency the District partners with for the PASE program, will treat training and workshops as starting points and not ending points. The Program Coordinator and site coordinators will engage in conversations, based on annually observed needs at the sites, regarding needed professional development. The line staff, also, has the opportunity to request professional development. The regional office has various professional development opportunities, which are passed onto the staff.
- The following is an incomprehensive list of possible trainings: Staff roles and responsibilities, to include an overview of the program's grant; Program policies and procedures, to include mandated state reporting and documentation as well as using program-specific forms; Safety procedures in after school programs; Team building; Relationship building and communications; Working effectively with classroom teachers and school staff; Dealing with parents; communicating, establishing/maintaining connection forms; Classroom management; Behavior guidance/positive discipline; Working with EL students; Working with students with special needs; Youth development principles and practices; Understanding and using standards in after school programs; Aligning school curriculum with after school activities; Homework

delivery; Reading with kids; Making math fun; Outcome-based enrichment activities to include project based and service learning; Enrichment programs (such as arts, dance, food and nutrition, etc.); Program package curricula delivery (such as KidzLit and KidzMath); Positive Discipline; and/or Support SEL Through the Arts.

8—Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

- Needs of the community, parents, and school are identified by program staff. A needs assessment is completed annually. This assessment is comprised of academic performance, student attendance, student demographics, school climate, English language acquisition and stakeholder input survey data. The results of this review are used to determine student needs and develop activities and projects to meet those needs.
- The District and its PASE partners will develop a balanced, diverse staff capable of bringing a wealth of knowledge, enthusiasm, and expertise to each after school program. This includes people with varying backgrounds, different strengths, abilities, and contributions at both the management and classroom levels.
- This caliber of staff will be equipped with the ability to provide a safe learning environment where all students are welcome and have equal access to the after school program's curriculum.
- Our goal is to make parents realize the partnership they have with their child's education and success. Survey results are used to develop and refine the program's vision, mission, goals and expected outcomes. We provide them the opportunity to have a voice and give input on any issue they feel is a suggestion or concern.
- Parents and community members are welcomed to visit, present, or volunteer in the program at each site following the District volunteer guidelines.
- Annually students, parents, site administrator and daytime teachers, as well as, community partnership personnel are given a survey about the PASE program. The purpose is to gain insight into the perceptions of the program's effectiveness given by different stakeholders. The Site Coordinator first reviews the results and they are shared at the next monthly meeting with the group to collaborate on possible changes or improvements.
- We use the results from the local needs assessment to evaluate the effectiveness of our program activities and progress of program goals.

9—Collaborative Partnerships

Describe the program's collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELO-P programs.

- The district works to collaborate with non-LEA entities and community-based organizations to implement the Expanded Learning Opportunity (ELOP) programs. The district has current partnerships with Kings County Office of Education and Teaching Fellows to administer and implement its programs.
- The PASE after school staff are encouraged to seek, network, and share opportunities to work with organizations in our local community.
- Collaboration and partnerships: KCOE TUPE, Kings County Health Department, Kings County CalFresh, KCOE Burris Park, KCOE Video Conferences (on site field trips), Children's Storybook Garden and Museum, Kings County Behavioral Health, and TCOE Expanded Learning: Collaboration, Networking, Input, Vision and goals.

10—Continuous Quality Improvement

Describe the program's Continuous Quality Improvement plan.

- Surveys are given to students, staff, and parents to address the ongoing needs of students and their families.
- The staff review a variety of data annually to monitor and improve the program.
- Twice a year, the Program Coordinator, Site Coordinators, site Principals, and other related staff meet to discuss and debrief on the effectiveness of the PASE program.
- The PASE program engages in a data-driven improvement process annually as means to assess program quality, plan, and improve program quality.
- The following is an example of a general timeline of the annual monitoring of site programs:

* August/September: Full day orientation, monthly staff meeting, enrollment procedures, absence policies, principal meeting, and enrichment activity planning.

* October: Monthly staff meeting, site enrollment review, and attendance data.

* November: Monthly staff meeting, collaborate lessons or activities, and attendance data.

* December: Monthly staff meeting, training topics, and attendance data.

* January: Monthly staff meeting, training topics, review student expectations and safety information, attendance data, and begin planning the summer session.

* February: Monthly staff meeting, training topics, collaborate lessons or activities, attendance data, and continue planning the summer session.

* March: Monthly staff meeting, training topics, attendance data, and finalize planning for summer session.

* April: Monthly staff meeting, training topics, attendance data, hold EOY principal meetings, and advertise summer session with families.

* May: Monthly staff meeting, complete staff EOY evaluations, review closing procedure for after school program,

attendance data, other after school program data, and enrollment procedures for summer session.

* June: Full day orientation, monthly staff meeting, enrollment review, absence policies, principal meeting, and enrichment activity planning.

* July: Monthly staff meeting, collaborate lessons or activities, attendance data, review of closing procedures for summer session, and other summer program data.

11—Program Management

Describe the plan for program management.

- The Expanded Learning Opportunity Program (ELOP) Plan will be reviewed and revised no less than once every three years or as substantive program changes are made which are reflected in the ELOP Plan.
- The district provides its ELOP services to students and families who are eligible for free or reduced-price meals, English Learner students, homeless youth as defined by the federal McKinney-Vento Homeless Assistance Act, or students who are in foster care. The district intends to provide programs on all school sites with eligible students. However, should this not be possible, the district will prioritize schoolsites with the lowest income communities across their attendance area.
- Should the district expand its program to include students and families not eligible as free or reduced-price meals; for homeless youth as defined by the federal McKinney-Vento Homeless Assistance Act, or for students who are in foster care, the district may charge family fees. If family fees are implemented, they shall be administered on a sliding scale that considers family income and ability to pay. Additionally fees shall be waived for students and families who are eligible for free or reduced-price meals, for homeless youth as defined by the federal McKinney-Vento Homeless Assistance Act, or for students who are in foster care.
- The elementary PASE program is currently contracted through the Kings County Office of Education. At KCOE, the staff is run by a Program Coordinator, Curriculum Consultant, and a secretary. At each site staff includes one Site Coordinator, and a classroom instructor for each class which is based on number of students enrolled for the year with an average ratio of 20:1 and 10:1 for TK-K.
- The Memorandum of Understanding between Pioneer District and KCOE includes the following fiscal oversight and data reporting.
- The middle school PASE program for 6th grade students is contracted through Teaching Fellows starting in the 2023-2024 school year. There is a Memorandum of Understanding between Teaching Fellows and Pioneer District. The Teaching Fellows staff includes a Site Coordinator, tutors based on number of students enrolled for the year with an average ratio of 20:1 for 6th grade.
- Pioneer District Program Coordinator and Assistant Superintendent of Fiscal Services work together to monitor spending of program funds.
- Appropriate and approved program expenditures utilizing ELOP funding may include, but are not limited to, the following:
- Program staffing, whether direct or contracted

- Program administration, whether direct or contracted
- Support staffing including, but not limited to, food service, custodial services, transportation, health services, enrichment activity specialists or providers, tutors, whether direct or contracted
- Enrichment opportunities such as field trips, presentation, and events; and all related expenditures
- Consultants and contracted services
- Direct and indirect materials and supplies need to support the program including, but not limited to, instructional materials and supplies, enrichment activity materials and supplies, books, arts and music materials and supplies, technology, custodial supplies, health service supplies, office supplies, and printing costs

- All costs associated with providing food services and transportation
- Costs for maintaining and repairing facilities used by ELOP programs as well as a proportional share of utilities.
- Costs associated with upgrading storage needs caused by the program.
- Costs associated with upgrades to technology or infrastructure caused by the program.

General Questions

Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.

Pioneer Union Elementary School District does not receive ASES or CCLC Elementary/Middle School funding.

Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?

Advertisements will be posted on Edjoin.org, Kings County Office of Education website and social media for new staff hiring. An emphasis will be placed on candidates who have previous experience and/or education working with TK and Kindergarten students. Staff will receive training in working with younger students utilizing local and State Regional resources. Training will be ongoing during the regular school year. To ensure the proper 10:1 ratio additional staff members will be hired to lower the ratio below 10:1 and be available to fill in for any absences. Staff will be rotated where needed to maintain the proper ratio.

After School Schedule

- 2:00 TK dismissal, beginning of program
- 2:00-3:00 Homework support, literacy and math fluency activities
- 3:00-4:00 Afternoon snack and structured physical activities
- 4:00-5:00 Art and STEM activities
- 5:00-6:00 SEL activities
- 6:00 Pick-up, end-of-day

Sample Program Schedule

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

PASE programs shall consist of the following two elements on a regular basis: 1) an educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social studies, computer training, or science; and 2) an educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

Sample program schedule for both after school and intersession program days are as follows:

After School Schedule

- 2:00 TK-2nd grade dismissal, beginning of program
- 2:00-3:00 TK-2nd homework support, literacy and math fluency activities
- 2:45 3rd-5th grade dismissal
- 3:10 6th grade dismissal
- 3:00-4:00 Afternoon snack and structured physical activities
- 4:00-5:00 TK-2nd educational enrichment activities

3rd-6th grade homework support, literacy and math fluency activities

- 5:00-6:00 Enrichment and SEL activities
- 6:00 End-of-day and final pick-up

Nine-hour Intersession Day Schedule (when available)

- 7:30-8:30 Morning drop-off, breakfast, and outdoor play
- 8:30-11:00 Educational and literacy activities
- 11:00-12:00 Lunch and outdoor play
- 12:00-2:00 Educational enrichment activities
- 2:00-3:00 Afternoon snack and structured physical activities
- 3:00-4:30 SEL activities
- 4:30 End-of-day and final pick-up

Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:

EC Section 46120(b)(2):

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple schoolsites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance.

(B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 46120(b)(1)(A):

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

EC Section 46120(b)(1)(B):

For at least 30 nonschooldays, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

EC Section 46120(b)(3):

[LEAs] shall prioritize services provided pursuant to this section at schoolsites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area.

EC Section 46120(b)(4):

[LEAs] may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

EC Section 46120(b)(6):

[LEAs] are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunities offered across their attendance areas.

EC Section 46120(c):

A [LEA] shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

EC Section 8482.3(d):

[LEAs] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.

[LEAs] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (42 United States Code [U.S.C.] Section 1766).

EC Section 8482.6:

Every pupil attending a school operating a program . . . is eligible to participate in the program, subject to program capacity. A program established . . . may charge family fees. Programs that charge family fees shall waive the cost of these fees for pupils who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Section 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

EC sections 8483.4 and 46120(b)(2)(D):

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 8482.3(c)(1)(A–B):

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 13.1

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Revisions to November Board Policy and Administrative Regulations

Purpose:

Revisions and updates to Board Policy and Administrative Regulations to reflect changes in legal requirements and/or district practices.

BP 1000	AR 6020
BP 1114	BP 6143
AR 1114	AR 6143
BP 2120	BP 7000
AR 3311.3	BP 7131
BP 3470	BB 9310
BP 4000	BB 9321
BP 5000	E(1) 9321
BP 5020	E(2) 9321
AR 5020	
BP 5117	
AR 5117	
BP 5138	
BP 6020	

Bylaw 9310: Board Policies

Status: DRAFT

Original Adopted Date: 09/26/2018 | **Last Reviewed Date:** 09/26/2018

Board Policies The Board of Trustees shall adopt written policies to convey its expectations for actions that will be taken are the written rules of the district. They establish the parameters by which staff, students, parents/guardians, volunteers, contractors, visitors, and others shall abide while attending or participating in the district,district programs or activities, on district property, or otherwise within the jurisdiction of the district. Additionally, Board policies clarify the roles and responsibilities of the Governing Board and Superintendent, and communicate Board philosophy and positions to students, staff, parents/guardians and the community.

The Board recognizes the importance of maintaining a Board Policies and administrative Regulations policy manual that areis up to date and reflects the mandates of law. Board policies or administrative regulations shall be are binding on the district to the extent that they do not conflict with federal or state law and are consistent with the district's collective bargaining agreements. No Board policy, bylaw, or administrative regulation, or any portion thereof, shall be operative if it is found to be the Superintendent determines, based on advice of district legal counsel, it is in conflict with applicable federal or state law or regulations or court decisions. However,If any portion of a Board policy is found to be invalid, that invalidity or administrative regulation so determined to be inoperative shall not affect other provisions of the Board policy,or administrative regulation.

Policies shall be regularly reviewed at a time allocated for this purpose on the agenda of public Board meetings.

Board Policy Development and Adoption

The Board shall review certain policies annually, as required by Education Code 35160.5. If no revisions are deemed necessary, the Board minutes shall nevertheless indicate that the review was conducted. Other policies shall be monitored and reviewed as specified in the policy itself or as needed to reflect changes in law or district circumstances.

Policy Development and Adoption Process

The BoardThe district's policy development process shall regularly review Board policies and shall do so at Board meetings or Policy Committee meetings, as applicable. Additionally, the Board shall annually review the policies specified in Education Code 35160.5. If no revisions are deemed necessary, the Board minutes for the applicable meeting shall nevertheless indicate that the review was conducted. Other Board policies shall be monitored and reviewed as specified in the Board policy itself or as needed to reflect changes in law or district circumstances. include The the following basic steps:shall be used to develop, propose, and adopt a new Board policy or revisions to an existing Board policy:

1. The Board and/or Superintendent or designee shall identify the need for a new policy or revision of an existing policy. The need may arise from a change in law, a new district vision statement, new goals in the local control accountability plan, educational research or trends, an incident that has arisen in the district, or a recommendation or request from staff, a parent/guardian or other interested person.or revised Board policy
2. As needed, the Superintendent or designee shall gather fiscal data, staff and public input, related Board,district policies or administrative regulations, sample Boardpolicies from the California School Boards Association, legal advice or other organizations or agencies, and other useful information and data to fully inform the Board about the issue.
3. The Board may agendize one or morehold discussions or presentations with respect to the need for during a new or revised public Board policymeeting to gain an understanding of the issue and provide initial direction to the Superintendent or designee. The discussion may include, those discussions or presentations, the Board may request additional information or research and may providebut not be limited to, community expectations, staff recommendations, and the expected impact of the policy on student learning and well-being, equity, governance, and the district's fiscal resources and operational efficiency.direction to the Superintendent or designee regarding how to proceed with proposing a new or revised Board policy, including a request for review by district legal counsel.
4. The Board or Superintendent may request that legal counsel review the draft policy as appropriate.
5. Once drafted, the proposed new or revised Board policy shall be agendized at two separate Board meetings, with the first for public input and Board review and direction, and the second for further discussion, if warranted, and Board action The Superintendent or designee shall develop and present a draft policy for a first reading at a public Board meeting. At its second reading, the Board may take action on the proposed policy.

The Board may waive the second reading or may require an additional reading if necessary.

All BoardOnly policies shall be formally adopted by a majority vote of the Board. shall constitute official Board policy.

The district's policy development process may be revised or expanded as needed based on the issue being considered, the need for more information, or the desire to provide greater opportunities for consultation and public input.

Board P Policies shall become effective upon Board adoption or at a future date if so designated by the Board at the time of adoption.

Board Bylaws

The Board shall prescribe and enforce rules for its own governance consistent with state law and regulations. (Education Code 35010)

Bylaws governing Board operations may be developed, adopted, and amended following the same procedures as those used for the adoption or amendment of Board policy.

Administrative Regulations

The Superintendent or designee shall be responsible for developing and enforcing administrative regulations for the operation of the district. Administrative regulations shall be consistent with law and Board policy and shall be designed to promote the achievement of district goals and objectives. Administrative regulations may describe specific actions to be taken, roles and responsibilities of staff, timelines, and/or other provisions. The Superintendent or designee may also develop procedures manuals, handbooks, or other guides to carry out the intent of Board policy.

When Board policies are amended, the Superintendent or designee shall review corresponding administrative regulations to ensure that they conform to the intent of the revised policy. In case of conflict between administrative regulation and Board policy, policy shall prevail.

The Board may review and/or approve administrative regulations for the purpose of ensuring conformity with the intent of Board policy.

Monitoring and Evaluation

At any time, the Board and Superintendent or designee may determine that progress reports to the Board on the implementation and/or effectiveness of a Board the policy are necessary should be scheduled. If so, the Board and Superintendent or designee shall agree upon a timeline and, as applicable, measures for evaluating the effectiveness of the Board policy in achieving its purpose.

Administrative Regulation Development and Approval Access to Policies

The Superintendent or designee shall be responsible for the development and approval of administrative regulations.

When new Board policies are created or existing Board policies are revised, the Superintendent or designee shall, as necessary, create or revise any applicable administrative regulations to ensure that they conform to the intent of the new or revised Board policy. To carry out the intent of the Board, the Superintendent or designee may, in addition to developing and approving administrative regulations, develop procedures manuals, handbooks, or other guides.

Access

The Superintendent or designee shall ensure that all district employees and the public have easy and free access to all Board policies, administrative regulations, and, as applicable, related documents. access to an up-to-date district policy manual. The policy manual shall be maintained electronically and/or by paper copy.

As necessary, the Superintendent or designee shall notify staff, parents/guardians, students, and other stakeholders whenever a policy that affects them is adopted or revised. He/she may determine the appropriate communication strategy depending on the issue. Policies shall be posted on the district's web site when required by law.

Bylaw 9321: Closed Session

Status: DRAFT

Original Adopted Date: 08/21/2019 | Last Revised Date: 01/24/2024 | Last Reviewed Date: 01/24/2024

The Governing BoardBoard of Trustees is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board shall meet inhold a closed session during a regular, special, or emergency meeting only for purposes authorized by law. A closed session may be held during a regular, special, or emergency meeting in accordance with law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting, as required by law and provided in the accompanying Exhibit 1specified below. (Education Code 35145, Government Code 54954.2, 54954.5, 54957)

In the open session preceding the closed session, the Board shall disclose in open session the items to be discussed in closed session as specified in this bylaw. The Board chair, who ismay either the Board president or the Board member chairing the meeting at the time if the Board president is absent, shall either verbally state theclosed session items information on closed session items listed in the agenda or refer the public to the item(s) as listed by number or letter on the agenda. In the closed session, the Board shallmay consider only those, items covered in its statement. (Government Code 54957.7)

Prior to closed session, members of the public shall be given an opportunity to address the Board 185 on any closed session item in the agenda in accordance with Board Bylaw 9322 - Agenda/Meeting Materials and Board Bylaw 9323 - Meeting Conduct. (Education Code 35145.5; Government Code 54954.3)

After the closed session, the Board shall reconvene in open session before adjourning the meeting, and when applicable, shall publicly disclose any actions taken in the closed session, the votes or abstentions thereon, and other disclosures as specified. Such disclosuresreports may be made in writing or orally at the location announced in the agenda for the closed session as required by law. (Education Code 32281; Government Code 54957.7)

When an action taken during a closed session involves final approval or adoption of a document such as a contract or settlement agreement, that becomes public upon such approval or adoption, the Superintendent or designee shall immediately provide a copy of the document to any person present at the conclusion of the closed session who has submitted a written request or made a standing request for all documentation as part of a request for notice of meetings. (Government Code 54957.1) If, when adopting or approving a document during closed session, if the action taken results in one or more substantive amendments are required to finalize the document, the Superintendent or designee shall make the document available as soon as the next business day or when the necessary changes to the document are completed. Whenever such a document copies of an approved agreement will not be immediately released due to an amendment, the Board chairpresident shall orally summarize the substance of the amendment in open session as part of the required disclosures. (Government Code 54957.1) for those present at the end of the closed session. (Government Code 54957.1)

Attendance in Closed Session

Each Board member may attend closed session for each agenda item except if the Board member is required to recuse themselves or is prohibited by law from attending. Additionally, the Superintendent may attend closed session for each agenda item, except for personnel matters, complaints, or charges regarding the Superintendent under Government Code 54957, or to discuss the Superintendent's compensation under Government Code 54957.6. }

Any person in attendance in closed session shall not disclose information received in closed session except as permitted by Board Bylaw 9011 or Board Policy 4119.23. A Board member shall not disclose confidential information received in a closed session unless the Board authorizes the disclosure of that information or the information has been publicly reported by the District. (Government Code 54963)

The Board shall not disclose any information that is protected by state or federal law. AdditionallyIn addition, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board agenda, notice, announcement, disclosure, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

Except as prohibited by law, the following individuals may attend closed session for a particular item upon invitation by the Board chair or the Superintendent:

1. District legal counsel, district negotiators, or other district staff authorized by statute to attend for the particular item

2. Any other individual whose attendance is essential to the Board's ability to conduct its closed-session business with respect to the particular item Any other individual shall not attend closed session.

Personnel Matters: Appointment, Employment, Performance Evaluation, or Discipline/Dismissal/Release

The Board may ~~meet in~~ hold a closed session to consider the appointment, employment, performance evaluation, discipline, dismissal, or change in employment status of an employee. ~~Except as permitted by law, such~~ Such a closed session item shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957, 54957.1) (Government Code 54957, 54957.1)

For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors. (Government Code 54957)

The Board may ~~meet in~~ hold a closed session to hear complaints or charges brought against an employee unless the employee who is the subject of the complaint requests an open session. Before the Board ~~meets in~~ holds a closed session on specific complaints or charges brought against an employee, the Superintendent or designee shall ensure that the employee receives written notice of the right to have the complaints or charges heard in open session. This notice shall be delivered personally or by mail at least 24 hours before the time of the closed session. (Government Code 54957) For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors.

Personnel Matters: Application for Early Withdrawal of Funds in Deferred Compensation Plan

The Board may ~~meet in~~ hold a closed session to discuss an employee's application for early withdrawal of funds in a deferred compensation plan when the application is based on financial hardship arising from an unforeseeable emergency due to illness, accident, casualty, or other extraordinary event, as specified in the deferred compensation plan. (Government Code 54957.10)

Negotiations/Collective Bargaining

The Board may meet in closed session to review the Board's position and/or instruct its designated representative(s) regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation. A closed session item regarding salaries, salary schedules, or compensation paid in the form of fringe benefits may include discussions of the district's available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session (Government Code 54957.6)

Additionally, the Board also may meet in closed session with a state conciliator who has intervened in proceedings regarding any of the purposes enumerated in Government Code 54957.6.

Pursuant to Government Code 54957.1, approval in closed session of an agreement ~~concluding~~ regarding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be ~~disclosed~~ reported after the agreement is final and has been accepted or ratified by the other party. The disclosure shall identify the item approved and the other parties to the negotiation. However, the Board may, at its sole discretion, vote on such an agreement in open session or open session, as part of such a meeting. (Government Code 54957.1)

Pursuant to Government Code 3549.1, the Board may, without following the requirements of the Brown Act, meet in closed session exclusively for the purpose of discussing its position regarding any matter within the scope of representation or for the purpose of instructing its designated representatives. The Board shall not discuss any other items, either in ~~item at any such~~ closed session. (Government Code 3549.1)

Matters Related to Students

The Board shall meet in closed session to consider an appeal by a parent/guardian of a denial of a request to amend incorrect, inaccurate, or misleading information in a student record maintained by the district in accordance with Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49070)

If a public hearing would lead to the disclosure of confidential student information such as grades or discipline information, the Board shall meet in closed session to consider ~~any~~ a suspension, disciplinary

action including discipline, any other action against a student except expulsion, or a challenge to a student record. At least 72 hours prior to the start of the meeting of which the closed session is a part, the Superintendent or designee, on behalf of the Board, shall, in writing, by registered or certified mail or by personal service, notify the student and the student's parent/guardian of the intent of the Board to hear the item in closed session. If a written request for open session is received from the student or the student's parents/guardians within 48 hours of receiving the notice, the meeting shall be public, except that any discussion at that meeting which may be in conflict with the right to privacy of any other student shall remain in closed session. (Education Code 35146, 48912, 49070)

If the Board conducts an expulsion hearing pursuant to Board Policy 5144.1 - Suspension and Expulsion/Due Process, the Board shall do so in closed session unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board shall meet in closed session for the purpose of deliberating and determining whether to expel the student should be expelled. (Education Code 48918)

In order to protect student privacy rights provided in 20 USC 1232g or other applicable laws, the identity of a student shall not be listed in the agenda and, unless the item is heard in open session, shall not be included in any disclosure report after closed session. Additionally, a student matter shall be listed in the open session portion of the agenda with the same description and numbering system as it was listed in the closed session portion of the agenda.

Security Matters

The Board may meet in closed session with the Governor, Attorney General, District Attorney, district legal counsel, sheriff or chief of police, or other law enforcement or their respective deputies, or a security personnel consultant or a security operations manager, on matters posing a threat to any of the following: (Government 54957) the

1. The security of public buildings
2. The ; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service, or to the
3. The public's right of access to public services or public facilities.
4. Critical infrastructure controls or critical infrastructure information relating to cybersecurity

Such discussions may be held in closed session during an emergency meeting called pursuant to Board Bylaw 9320 - Meetings and Notices and Board Bylaw/Exhibit (1) 9323.2 - Actions By The Board.

The Board may also meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. (Education Code 32281)

Real Property Negotiations

The Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the district in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Anticipated Litigation/Initiation of Litigation

Based on the advice of its legal counsel, the Board may meet in closed session to confer with or receive advice from its legal counsel regarding anticipated litigation or whether to initiate litigation when discussion of either matter in open session would prejudice the district's position with respect to such litigation. For this purpose, "litigation" includes means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered to be "anticipated" when, in the Board's opinion based on the advice of its legal counsel regarding the existing facts and circumstances, there is a significant exposure to litigation against the district or against a district officer or employee based on prior or prospective activities or alleged activities during and potentially during the course and scope of that office or employment. (Government Code 54956.9)

Existing facts and circumstances are limited to the following: (Government Code 54956.9)

1. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s)
2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence that which might result in litigation against the district, which are already known to potential plaintiff(s)

3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff
4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting

Each agenda item related to anticipated, ~~or initiation of~~, litigation shall only contain one such matter. For an anticipated litigation item that is anticipated based on Items #2, #3, or #5 above, the agenda item shall also include the facts or circumstances that might result in litigation, the claim or written threat of litigation, or the record of the threat. However, the agenda item shall not identify the alleged victim of unlawful or tortious sexual conduct or anyone making the threat on the alleged victim's behalf, or identify a public employee who is the alleged perpetrator of any unlawful or tortious conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)

~~Each agenda item related to anticipated litigation shall only contain one such matter. For an anticipated litigation item that is anticipated based on Items #2, #3, or #5 above, the agenda item shall also include the facts or circumstances that might result in litigation, the claim or written threat of litigation, or the record of the threat. However, the agenda item shall not identify the alleged victim of unlawful or tortious sexual conduct or anyone making the threat on the alleged victim's behalf, or identify a public employee who is the alleged perpetrator of any unlawful or tortious conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)~~

Existing Litigation

Based on the advice of its legal counsel, the Board may ~~meet in~~ ~~hold~~ a closed session to confer with or receive advice from its legal counsel regarding existing litigation when discussion of the matter in open session would prejudice the district's position with respect to such litigation. Litigation is considered to be "existing" when the district has been named a party to the litigation or a district officer or employee has been named a party to the litigation based on prior or prospective activities or alleged activities during the course and scope of that office or employment, including litigation in which involves whether an activity is outside the course and scope of the office or employment. For this purpose, "litigation" ~~includes~~
~~means~~ any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Tort, Public, or Workers' Compensation Liability

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95) ~~The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)~~

Joint Powers Agency Issues

The Board may meet in closed session in order to receive, discuss, and take action concerning information that has direct financial or liability implications for the district and that was obtained in a closed session of a JPA of which the district is a member. However, a Board member serving on the JPA board may only disclose confidential information acquired during a closed session of the JPA to fellow Board members, if the governing board of the JPA has so authorized and upon advice of district legal counsel. (Government Code 54956.96) ~~The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)~~

Review of Audit Report from California State Auditor's Office

Upon receipt of a confidential final draft audit report from the California State Auditor's Office and before the report has been made public, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report shall be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

Policy 1000: Concepts And Roles

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Reviewed Date:** 12/10/2014

The Board of Trustees desires to represent the community and provide leadership in addressing community interestissues related to education. In order to sncourageidentify community concerns and enlist support for the district and district schools, promote collaboration between the district, parents/guardians, community members, and local organizations, and to identify and respond to community priorities, the Board shall establish effective two-way communication systems between the districtschools and the community.

Schools, parents/guardians, community members and local organizations must continually collaborate as partners. The Board and the Superintendent or designee shall work together with city, and county, and other local agencies and organizations to promote and facilitate coordinated services for children, and shall seek to develop partnerships with local businesses and organizations.

The Board recognizes that district schools are an important community resource and encourages community members to make appropriate use of school facilities. Community members are also encouraged to attend Board meetings, participate in district and school activities, and take an active interest in issues that affect the district and it's schools. The Board and the Superintendent or designee shall keep community members well informed about district programs, needs and accomplishments and shall ensure that they have opportunities to share the development of district decisions, in accordance with Board Law 9005 - Governance Standards.in developing educational policies, programs and evaluation processes.

The Board recognizes that its ability to fulfill the community's expectations for a high-quality educational program is dependent upondepends on the level of fundingsupport provided by the state and federal government and as well as the communityand support. In an effort to provide the best educational experience for the district students, the Board. The Board therefore shall study legislative processes and issues, establish ongoing relationships with federal, state and local leaders and the media, adopt positions on key issues, set priorities for advocacy, and collaborate with other organizations and coalitions in legislative and legal advocacy efforts.

Policy 1114: District-Sponsored Social Media

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Reviewed Date:** 12/10/2014

The Governing BoardBoard of Trustees recognizes the value of technology such as social media platforms in promoting community involvement and collaboration. The purpose of any official district social media platform shall be to further the district's vision and mission, support student learning and staff professional development, and enhance communication with students, parents/guardians, staff, and community members. The Superintendent or designee shall ensure that the content posted by the district on an official district social media account is accessible to individuals with disabilities.

The Superintendent or designee shall develop content guidelines and protocols for official district social media platforms to ensure the appropriate and responsible use of these resources and compliance with law, Board policy, and regulation.

Guidelines for Content

Official district social media platforms shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. By creating these official sites and allowing for public comment, the Board does not intend to create a limited public forum or otherwise guarantee an individual's right to free speech on any of the official district social media accounts even if one or more features on the account that permit interaction with and between members of the public are enabled.

The Superintendent or designee shall ensure that the limited purpose of the official district social media platforms is clearly communicated to users. Each site shall contain a statement that specifies the site's purposes along with a statement that users are expected to use the site only for those purposes. Each site shall also contain a statement that users are personally responsible for the content of their posts.

ContentOfficial district social media platforms may not contain content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation. Shall not be permitted on official district social media accounts

Staff or students who post on, reply from, or otherwise use an official social media account in a manner that violates Board policies and administrative regulations prohibited content shall be subject to discipline in accordance with applicable district policies and administrative regulations.

Users of official district social media platforms should be aware of the public nature and accessibility of social media and that information posted may be considered a public record subject to disclosure under the Public Records Act. The Board expects users to conduct themselves in a respectful, courteous, and professional manner. Users of official district social media accounts, and anyone who posts on, replies to, or otherwise leaves a digital footprint on an official district social media account, should be aware of the public nature and accessibility of social media and that such information posted on, replied with, or otherwise left on an official district social media account may be considered a public record subject to disclosure under the Public Records Act.

Privacy

To the extent practicable, the Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media accounts. As it pertains to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, official district social media accounts shall operate in accordancecomply with Board Policy 1113 - District and School Websites. Social media and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations. The Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media platforms.

Board policy pertaining to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, as specified in BP 1113 — District and School Web-Sites, shall also apply to official district social media platforms.

Social media and networking sites and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations.

Policy 3470: Debt Issuance And Management

Status: DRAFT

Original Adopted Date: 02/12/2020 | Last Reviewed Date: 02/12/2020

The Governing Board ~~Board of Trustees~~ is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year, unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies. ~~(California Constitution, Article 16, Section 18)~~

When the Board determines that is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or voters as applicable, the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the time of issuance, sizing of issuance, method of sale, structuring of the issue, ~~communication with the public~~, and marketing strategies.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and/or other financial professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. ~~Additionally~~ ~~In addition~~, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

Goals

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs
2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, with the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond issuers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt

10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities law

Authorized Purposes for the Issuance of Debt

The district may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

Pursuant to Government Code 53854. General operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state constitutional and statutory constraints, such as cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

Authorized Types of Debt

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered. Potential financing sources may include:

1. Short-Term Debt
 - a. Short-term debt, such as tax and revenue anticipation notes (TRANs), when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)
 - b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150)

Grant anticipation notes (GANs) to provided interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08

2. Long-Term Debt
 - a. General obligation bonds for projects approved by voters (California Constitution, Article 13A, Section 1; Education Code 15100-15262, 15264-15276; Government code 53506-53509.5)
 - b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)
3. Lease financing, including certificates of participation (COPs)
 - a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you financing is not feasible (Education Code 17450-17453.1)
 - b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not feasible or unavailable (Education Code 17400-17429)
4. Special financing programs or structures offered by the federal or state government, such as Qualified Zone Academy Bonds or other tax credit obligations or obligations that provide subsidized interest payments, when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax-exempt bonds and/or COPs (Government Code 53700-53706)
5. Temporary borrowing or short term transfers from other sources such as including the following: (Education Code 42620, 42621; Government Code 53820-53833, 53850-53858) County Treasurer

- a. When the district lacks sufficient funds to meet its current expenses:
 - i. Transfers of funds from the County Treasurer up to 85 percent of the amount of money that will accrue to the district within the fiscal year
 - ii. Transfers of funds from the county school service fund up to 85 percent of the money accruing to the district at the time of transfer, to be repaid before June 30 of the current fiscal year
- b. Temporary borrowing from other sources

COPs, TRANS, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to District Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the projected ratio of annual debt service to the tax burden on the district's taxpayers and the ratio of annual debt service secured by the general fund to general fund expenditures.

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

For new money debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state, will not cause the district to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15106, 15268, and 15270..

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within 40 years of the issuance date or as otherwise required by law. (California Constitution, Article 16, Section 18; (Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Method of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale which is most cost-effective, that has with the potential to achieve the lowest financing cost, and/or generates to generate other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

Before any sale of bonds, the Board shall adopt a resolution stating the Board's express approval of the method of sale and a statement of the reasons for the method of sale selected. (Education Code 15146)

Investment of Proceeds

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

Refunding/Restructuring

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

Internal Controls

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

Additionally, In addition, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

Records/Reports

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

Following a bond issuance, by each subsequent ~~On or before~~ January 31, of each year, the ~~district~~ ~~Superintendent or designee~~ shall submit an annual report to CDIAC that consists of ~~the CDIAC regarding the~~ the following information for a reporting period of the prior July 1 to June 30, inclusive: (Government Code 8855)

1. The debt authorized, ~~the i~~ issued, authorized but unissued, and debt for which authorization has lapsed during the reporting period ~~outstanding, and the use of proceeds of the issued debt for the period from July 1 to June 30. (Government Code 8855~~

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2. The principal balance at the beginning of the reporting period, the principal paid during the reporting period, and the remaining principal outstanding at the end of the reporting period

3. The use of proceeds of issued debt including the amount of proceeds available at the beginning of the reporting period, the proceeds spent during the reporting period and the purposes for which they were spent, and the proceeds remaining at the end of the reporting period

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the district's disclosure filings are updated as needed.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"), and a post-pricing summary of the debt issue. ~~Additionally, In addition~~ documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations or series of bonds issued to refund directly or indirectly all of any portion of the debt, whichever is later.

The Superintendent or designee shall annually report to the Board regarding debts issued by the district, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the district's bonds, market update and refunding opportunities, new development for California bond financings, and the district's compliance with post-issuance requirements.

Policy 4000: Concepts And Roles

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Reviewed Date:** 12/10/2014

The Board of Trustees ~~believes~~ recognizes that the academic achievement, personal growth, and well-being of district students, and the success of district students and programs hinges on effective district personnel. The Board desires to establish safe and supportive working conditions that will attract and retain staff members who are highly qualified and dedicated to the education and welfare of students.

The Board recognizes that every employee has a role in the district's successful operation. The Board encourages all district employees to express their ideas, concerns, and proposals related to the improvement of working conditions and the total educational program. The district's personnel policies and related regulations shall be designed to ensure a supportive, positive climate and shall be consistent with collective bargaining agreements and in conformance with state and federal law and regulations.

The district's relationship with its collective bargaining units is critical to enhancing organizational effectiveness and improving student outcomes. Whenever possible, it is the intent of the Board that the district communicate and collaborate regularly with the representatives of collective bargaining units to resolve conflict.

As the legal representative of the district in negotiations with employee representatives, the Board shall set goals and guidelines for collective bargaining, and take action on any tentative agreement. Additionally, the Board in conjunction with the Superintendent, shall select the district's bargaining team, and maintain communications with the negotiating team during the bargaining process, and adopt the negotiated contract.

Terms and conditions of employment which have been negotiated and stated in employee contracts shall have the force of policy. The Board shall hear employee complaints and appeals when such hearings are in accordance with Board policy or negotiated agreements. ~~The~~ Additionally, the Board shall also adopt wage and salary schedules and shall commit budget funds for staff development so that staff members may continue developing their skills.

The Superintendent has primary responsibility for overseeing the district's personnel system. To support this effort, the Board shall approve a framework for sound hiring practices. The Superintendent shall nominate all personnel for employment, and the Board shall approve only those persons so recommended. Individuals who approach Board members regarding prospective employment shall be referred to the Superintendent or designee.

The Superintendent or designee shall assign and supervise the work of all employees and shall evaluate their work in accordance with effective all applicable collective bargaining agreements and any accountability systems approved by the Board. ~~The~~ Additionally, the Superintendent or designee also shall recommend disciplinary action which the Board may take against employees when warranted pursuant to Board policy, administrative regulations and/or state or federal law.

The Board recognizes that every employee has a stake in the district's successful operation. The Board encourages all district employees to express their ideas, concerns and proposals related to the improvement of working conditions and the total educational program. The Superintendent or designee shall establish procedures whereby he/she the Superintendent or designee will receive and consider employee suggestions and submit them, when appropriate, for consideration by the Board.

Policy 5000: Concepts And Roles

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Reviewed Date:** 01/14/2015

The Board of Trustees desires to create shall make every effort to maintain a safe school environment and, positive climateschool environment and student services that promotes student welfare and academic achievement.

Additionally, the Board recognizes that student services offered by the district play an integral role in the academic achievement and emotional well-being of district students. In addition, Tthe Board expects students to make good use of engage in learning opportunities offered by the district by demonstrating regular attendance, and completing assigned work in a timely and diligent manner, while maintaining appropriate conduct and respect for others.

The Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and has high expectations for staff and student conduct, responsible behavior, and respect for others, in accordance with Board Policy 0450 - Comprehensive Safety Plan.

The Board is fully committed to providing equal educational opportunities and maintaining keeping the schools that are free from discrimination. discriminatory practices. The Board shall not tolerate the intimidation or harassment of any student for any reason, including discriminatory harassment, intimidation, and/or bullying, in accordance with Board Policy 0410 - Nondiscrimination in District Programs and Activities and Board Policy/Administrative Regulation 5145.3 Nondiscrimination/Harassment.

The Superintendent or designee shall establish and inform keep parents/guardians and students well informed about school and district rules and regulations related to attendance, health examinations, records, grades, and student conduct. When conducting hearings related to discipline, attendance and other student matters, the Board shall afford students their due process rights in accordance with law and applicable Board policies and administrative regulations.

Policy 5020: Parent Rights And Responsibilities

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Reviewed Date:** 01/14/2015

The Board of Trustees recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their children.

The Board believes that the ~~district's relationship with parents/guardians is one education of mutual support and respect.~~ ~~the district's students is a shared responsibility.~~ The Superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians, school staff and students for continuing the intellectual, physical, emotional and social development and well-being of ~~their~~ ~~students at each school site~~, including the means by which the ~~district schools~~ and parents/guardians can help ~~their~~ students achieve academic and other standards of the district school.

Within this framework, the ~~district's school's~~ primary responsibility shall be to provide a high-quality curriculum and instructional program in a supportive and effective learning environment that enables all students to meet the academic expectations of the ~~district. school.~~

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their children succeed in school. (Education Code 51100)

The Superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law, ~~and~~ ~~Board policy, and administrative regulation,~~ and follow acceptable practices that respect those rights.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in ~~Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications.~~ ~~in accordance with law.~~

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt out shall be offered an alternative activity of similar educational value.

The Superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language, of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)

Policy 5117: Interdistrict Attendance

Status: DRAFT

Original Adopted Date: 02/12/2020 | **Last Reviewed Date:** 02/12/2020

The Board of Trustees recognizes that parents/guardians of students who reside within the geographic boundaries of one district may, for a variety of reasons, desire to enroll their child in a school in another district.

The Board may enter into an agreement with any other school district, for a term not to exceed five school years, for the interdistrict attendance of students who are residents of ~~the districts~~ either district. (Education Code 46600)

The agreement shall specify the terms and conditions under which interdistrict attendance shall be permitted or denied. ~~It also~~ Additionally, it may contain standards agreed upon by both districts for reapplication and/or revocation of the student's permit. (Education Code 46600)

~~Upon receiving~~ When the request of a student seeking to transfer out of the district, or an individual permit verifying another district's approval for its student to transfer into the district, is received, ~~that has been approved by the student's district of residence, or upon receiving a written request from the parent/guardian of a district student who wishes to enroll in another district, the Superintendent or designee shall review, the request and~~ may approve or deny the request or permit ~~subject to~~ based on the terms and conditions of the interdistrict attendance agreement.

Transportation

Students admitted to the district on an interdistrict attendance permit are not eligible for transportation services to and from school.

Policy 5138: Conflict Resolution/Peer Mediation

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Reviewed Date:** 01/14/2015

To promote student safety and contribute to the maintenance of a positive school climate, the Board of Trustees encourages the development of school-based conflict resolution and peer mediation programs designed to help students learn constructive ways of handling conflict. The Board believes that such programs can reduce violence and promote communication, personal responsibility and problem-solving skills among students.

Conflict resolution strategies shall and peer mediation programs may be considered as part of each school's comprehensive safety plan and incorporated into other district discipline procedures as appropriate. Conflict resolution Such programs shall not supplant the authority of district staff to take appropriate action as necessary to prevent violence, ensure student safety, maintain order in the school, and institute disciplinary measures.

Such programs may incorporate peer mediation strategies in which selected student volunteers are specifically trained to work with their peers in resolving conflicts. This training may involve effective communication and listening, critical thinking, problem-solving processes, and the use of negotiation to find mutually acceptable solutions. Additionally, the training may address the ethical and social development of students, respect for diversity, and interpersonal and behavioral skills.

Conflict resolution programs may incorporate peer mediation strategies in which selected students are specially trained to work with their peers in resolving conflicts.

Students' participation in any peer mediation program by a student engaged in conflict shall be voluntary and kept confidential by all parties involved.

In developing a conflict resolution and/or peer mediation program, school-site teams shall address, as appropriate:

1. The grade levels and courses in which the conflict resolution curriculum shall be delivered
2. Staff development related to the implementation of the curriculum and modeling of appropriate behaviors and communication skills
3. The selection of peer mediators involving, to the extent possible, a cross-section of students in terms of grade, gender, race, ethnicity, and socioeconomic status, and including some students who exhibit negative leadership among peers
4. Training and support for peer mediators, including training in mediation processes and in the skills related to understanding conflict, communicating effectively and listening
5. The process for identifying and referring students to the peer mediation program
6. The types of conflicts suitable for peer mediation
7. Scheduling and location of peer mediation sessions
8. Methods of obtaining and recording agreement from all disputants
9. The appropriate involvement of parents/guardians, the community and staff, including counseling/guidance and security staff
10. Communications to students, parents/guardians and staff regarding the availability of the program
11. Methods of following up with students to determine the effectiveness of the process
12. Development of assessment tools to periodically evaluate the success of the program including, but not limited to, measurements of whether there has been a reduction in violence at the school and whether the school's suspension rates have fallen since the program has been introduced
13. Expectation for confidentiality regarding who participated, what was discussed, and how any conflict was resolved.

14. Selection of and requirements to train as peer mediators

Policy 6020: Parent Involvement

Status: DRAFT

Original Adopted Date: 12/13/2017 | **Last Reviewed Date:** 12/13/2017

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

The Superintendent or designee shall work with parents/guardians and family members to jointly develop and implement this policy, and the programs established by this policy, and to propose revisions to this policy, as needed. Additionally, the Superintendent or designee shall meaningfully involve parents/guardians and family members in district and school activities at all grade levels; advisory, decision-making, and advocacy roles; and activities to support learning at home. (Education Code 11500-11504, 51101; 20 USC 6318)

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available ~~to them to do so~~ for them to do so, in accordance with **Board Policy/Administrative Regulation 5020 – Parents Rights and Responsibilities**.

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

The Board shall establish and convene a parent advisory committee (PAC), and, as applicable, an English learner parent advisory committee (ELPAC) to review and comment on the LCAP, in accordance **Board Policy 0460 – Local Control and Accountability Plan**, including the use of federal funds and how funds will be allocated for parent/guardian involvement activities as well as activities related to increasing student achievement.

The Superintendent or designee shall regularly evaluate and report to the Board on the effectiveness of the district's parent/guardian and family engagement efforts, including, but not limited to, input from parents/guardians, family members and school staff on the adequacy of parent/guardian involvement opportunities and on barriers that may inhibit participation.

Title I Schools

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

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

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

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

3. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members
4. Collaboration with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement
5. Any other activities and strategies that the district determines are appropriate and consistent with this policy

The district's Board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's LCAP in accordance with 20 USC 6312. (20 USC 6318)

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

As required by law, the Superintendent or designee shall annually attend a regular meeting of the PAC or ELPAC, if applicable, to receive input and feedback on topics that support student achievement and programs that reach parents/guardians and family members at home, in the community, and at school. (20 USC 6318)

Non-Title I Schools

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

Policy 6143: Courses Of Study

Status: DRAFT

Original Adopted Date: 02/12/2020 | **Last Revised Date:** 12/13/2023 | **Last Reviewed Date:** 12/13/2023

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee also shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of a student's actual race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; a perception of one or more of such characteristics; a combination of two or more of such characteristics or or perceived sex, sexual orientation, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, age, medical condition, genetic information, marital status, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of these such actual or perceived characteristics or a combination of two or more of them. (Education Code 200, 210.1, 210.2, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; Penal Code 422.55; 5 CCR 4940; 20 USC 1681-1688, 42 USC 2000d-2000d-7). (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

Elementary Grades

The Board shall adopt a course of study for elementary grades that includes all required instructional content and sufficiently prepares students for the secondary course of study specified in Education Code 51225.3.

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-12 a course of study that includes all required instructional content and prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. (Education Code 51228)

Parental Notification and Opt-Out

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt-out shall be offered an alternative activity of similar educational value.

Policy 7000: Concepts And Roles

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Reviewed Date:** 01/14/2015

The Governing Board recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program and align with the needs of the district. The Board shall endeavor to provide and maintain high-quality make the provision of adequate school facilities a priority in the district. Because the schools serve as a focal point for the community, the Board shall also strive to provide ensure that district facilities fit harmoniously and attractively that are compatible with surrounding into their neighborhoods and have the flexibility of design to meet future educational and community needs. As a part of its intent to make use of each facility, the Board recognizes that, in some instances, the best use may be reuse by a third party, and in other instances, may be lease or sale.

The Board shall strive to have a school facilities master plan in place and regularly reviewed in light of the district's educational goals. In accordance with this plan, the Board shall:

1. Approve additions or major alterations to existing buildings
2. Determine what new buildings shall be built, when and where, and what equipment shall be purchased for them
3. Determine the method of financing that will be used
4. Select and purchase school sites for future expansion , as needed, and facilities for new school sites or other district use
5. Sell or lease facilities, including via joint occupancy or joint use, when no other better use is identified
6. Approve the selection of architects and structural engineers
7. Award contracts for design and construction
8. Name schools and individual buildings
9. . Authorize the use of school facilities by district residents and community groups in accordance with Board Policy/Administrative Regulation 1330 – Use of School Facilities
10. Consider the use of district property for workforce housing Advocate school facility needs to the community

The Superintendent or designee shall:

1. Assess the district's short- and long-term facilitiesy needs
2. Direct the preparation and updating of the facilities master plan
3. Oversee the preparation of bids and awarding of contracts
4. Supervise the implementation of the district's building program in accordance with the master plan, Board policy, and state and local requirements, including collaboration with the architect and contractor on the construction of new facilities and modernization of existing facilities
5. Represent the district in official governmental interactions related to the building program

Policy 7131: Relations With Local Agencies

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Reviewed Date:** 01/14/2015

The Governing BoardBoard of Trustees recognizes the importance of collaborating and communicating with other local agencies in order to provide the best possible school facilities and to allocate facility resources in an effective and efficient manner. The Board and district staff shall consult and coordinate with local agencies as required by law, and shall utilize whenever the expertise and resources of suchthese agencies when useful to can assist the district in the planning, design and construction of facilities.

Upon receiving Following notification by a city or county of proposed action to adopt or substantially revise a city or county general plan, the Board may request a meeting with the local planning agency to discuss possible methods of coordinating planning, design, and construction of new school facilities and school sites. (Government Code 65352.2)

The Superintendent or designee shall monitor land development proposals within district boundaries and shall ensure that an exchange of accurate information is maintained with city/county planning staff regarding the impact of land development on the district's educational programs and facility needs. When necessary, the district shall recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address the new development.

Recognizing that available funds may not suffice to eliminate overcrowding in district schools caused by new development, the Board urges the city/county to adopt in its general plan or other appropriate planning documents, to the extent permitted by law, a provision which ensures that adequate school facilities will be available.

Notifications to Other Local Agencies

In order to adequately mitigate the additional students generated by new development within the district, theThe Board may make fundingshall notify the city council or county board of supervisors whenever it finds, based on clear and convincing evidence, that: (Government Code 65971)

1. That conditions of overcrowding, as defined in Government Code 65973, exist in one or more attendance areas within the district which will impair the normal functioning of the educational programs, and the reason for the existence of those conditions
2. That all reasonable methods of mitigating conditions of overcrowding have been evaluated and no feasible method for reducing those conditions exists

Upon making such a finding, the Board shall notify the city council or county board of supervisors of such finding. The notice The above notice shall specify the mitigation measures considered by the district and shall include a completed application to the Office of Public School Construction for preliminary determination of eligibility for school construction under applicable state law. (Government Code 65971)

The Superintendent or designee shall notify the appropriate city or county planning agency of the adoption of a school facility needs analysis or facilities master plan or other long-range plan; the acquisition of a school site, or other action regarding school facilities in accordance with law.

Regulation 1114: District-Sponsored Social Media

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Reviewed Date:** 12/10/2014

Definitions

Social media means any online platform for collaboration, interaction, and active participation or that allows users to post content, including, but not limited to, social networking sites such as Instagram, Tik Tok, Facebook, X/Twitter, Snapchat, YouTube, LinkedIn, or blogs.

An Official district social media platform is an account on a social media platform site authorized by the Superintendent or designee. Sites that have not been authorized by the Superintendent or designee but that contain content related to the district or comments on district operations, such as a site created by a parent-teacher organization, booster club, or other school-connected organization or a student's or employee's personal site, are not considered official district social media platforms.

Authorization for Official District Social Media Platforms

School-level employees such as teachers and coaches shall obtain authorization from the school principal before creating an official social media account. The Superintendent or designee shall authorize the development of any official district social media platform. Teachers and coaches shall obtain approval from the Superintendent or designee before creating an official classroom or team social media platform.

When directed by the Superintendent or designee, each school principal, or an individual in a position of similar responsibility, shall register as a verified reporter with each large social media platform on which the applicable school has an account in accordance with Business and Professions Code 22588.2-22588.4.

Guidelines for Content

The Superintendent or designee shall ensure that official district social media platforms provide current information regarding district programs, activities, and operations, consistent with the goals and purposes of this policy and regulation. Official district social media platforms shall contain content that is appropriate for all audiences.

The Superintendent or designee shall ensure that copyright laws are not violated in the use of material on official district social media platforms.

The Superintendent or designee shall ensure that official district social media platforms are regularly monitored. Staff members responsible for monitoring content may remove posts based on viewpoint-neutral considerations, such as lack of relation to the site's purpose or violation of the district's policy, regulation, or content guidelines.

If a verified reporter becomes aware of a social media-related threat or a violation of a social media platform's terms of service that, in the opinion of the reporter, poses a risk or severe risk to the health and safety of a minor who the reporter knows is enrolled in the reporter's school, the reporter shall inform the Superintendent or designee and report the threat or violation via the process created by the applicable social media platform as specified in Business and Professions Code 22588.2-22588.4.

Each official district social media platform shall prominently display:

1. The purpose of the site along with a statement that users are expected to use the site only for those intended purposes.
2. Information on how to use the security settings of the social media platform.
3. A statement that the site is regularly monitored and that any inappropriate post will be promptly removed.

Inappropriate posts include those that:

- a. Are obscene, libelous, or so incite students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation
- b. Are not related to the stated purpose of the site, including, but not limited to, comments of a commercial nature, political activity, and comments that constitute discrimination or harassment

4. Protocols for users, including expectations that users will communicate in a respectful, courteous, and professional manner.
5. A statement that users are personally responsible for the content of their posts and that the district is not responsible for the content of external online platforms.
6. A disclaimer that the views and comments expressed on the site are those of the users and do not necessarily reflect the views of the district.
7. A disclaimer that any user's reference to a specific commercial product or service does not imply endorsement or recommendation of that product or service by the district.
8. The individual(s) to contact regarding violation of district guidelines on the use of official district social media platforms.

Appropriate Use by District Employees

District employees who participate in official district social media platforms shall adhere to all applicable district policies and procedures, including, such as Board Policy 1313 – Civility and Board Policy/Administrative Regulation 4119.25/4219.25/4319.25 - Political Activities of Employees, and shall not share confidential information about students, employees, Board members, or district operations. but not limited to, professional standards related to interactions with students.

When appropriate, employees using official district social media platforms shall identify themselves by name and district title and include a disclaimer stating that the views and opinions expressed in their post are theirs alone and do not necessarily represent those of the district or school.

All staff shall receive information about appropriate use of the official district social media platforms.

Regulation 3311.3: Design-Build Contracts

Status: DRAFT

Original Adopted Date: 02/08/2017 | **Last Revised Date:** 10/25/2023 | **Last Reviewed Date:** 10/25/2023

Enable Ginger
Cannot connect to Ginger
Check your internet connection
or reload the browser
Disable Ginger? How to use Ginger
Rephrase with Ginger (Ctrl+Alt+E)
Edit in Ginger
Ginger is checking your text for mistakes... [Disable Ginger in this text field](#) [Disable Ginger on this website](#) [x](#)



Until January 1, 2025, ~~t~~ The Governing Board may approve a design-build contract with a single entity for both design and construction of any school facility in excess of \$1,000,000, awarding the contract to either the low bid or the best value as determined by evaluation of objective criteria including the minimum factors of price; technical design and construction experience; and life-cycle costs over 15 years or more. (Education Code 17250.20, Education Code 17250.25). (Education Code 17250.20)

Additionally, until January 1, 2029, the Board may approve an alternative design-build contract with a single entity for both design and construction of any school facility in excess of \$5,000,000. Such contracts may be awarded to the low bid or the best value. ~~If the selection is based on best value, the Board shall evaluate competitive proposals, taking into consideration, at a the minimum factors of, design cost, general conditions, overhead, and profit as a component of the project price; technical design and construction expertise, and life-cycle costs over 15 or more y.~~ The district's determination of price shall be based on the open book evaluation of construction subcontracts. The contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement. (Education Code 17250.61, 17250.62, 17250.65)

Design-build documents shall not include provisions for long-term project operations, but may include operations during a training or transition period. (Education Code 17250.25, 17250.62)

Procedures for Awarding the Contract

The procurement process for design-build and alternative design-build projects shall be as follows: (Education Code 17250.25, 17250.35, 17250.62, 17250.65; Public Contract Code 2600)

1. **Performance Specifications:** ~~specifications, which includes the~~ ~~The district preparing~~ ~~shall prepare~~ a set of documents setting forth the scope and estimated price of the project.

The documents may include, but are not limited to:

- a. The size, type, and desired design character of the project
- b. Performance specifications that cover the quality of materials, equipment, and workmanship
- c. Preliminary plans or building layouts
- d. Any other information deemed necessary to adequately describe the district's needs

The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.

2. **Prequalifications:** ~~The~~ ~~which includes the district~~ ~~shall prepare~~ ~~preparing~~ and ~~issue~~ ~~issuing~~ a request for qualifications in order to prequalify, or develop a short list of, the design-build entities whose proposals shall be evaluated for final selection.

The request for qualifications shall include, but is not limited to, all of the following elements:

- a. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the district to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the district to inform interested parties of the contracting opportunity
- b. Significant factors that the district reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other non-price-related factors
- c. A standard template request for statements of qualifications prepared by the district, which shall contain all of the information required pursuant to Education Code 17250.25 or 17250.62
- d. A notice that the project is subject to the skilled and trained workforce requirements specified in Public Contract Code 2600-2603

The district also may identify specific types of subcontractors that must be included in the statement of qualifications and proposal.

- 3. **Request for Proposals:** (RFP), which includes the The district shall prepare a request for proposals (RFP) preparing an RFP that invites prequalified or short-listed entities to submit competitive sealed proposals in a manner prescribed by the district.

The RFP shall include the information identified in Items #2a, 2b, and 2d above and the relative importance or weight assigned to each of the factors.

If the district uses a best value selection method for a project, the district may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the district shall so specify in the RFP's request for proposals and shall publish separately or incorporate into the RFP's request for proposals applicable procedures to be observed by the district to ensure that any discussions or negotiations are conducted in good faith.

4. **Selection based on low bid, which includes for Based on Best Value:** For those projects utilizing low bid as the final selection method, that the bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and the contract shall be awarded to the lowest responsible bidder.

- 3. **5. Selection based on best value, which includes for Based on Best Value:** For those projects utilizing the best value as a selection method, that the following procedures shall be used:

- a. Competitive proposals shall be evaluated using only the criteria and selection procedures specifically identified in the RFP's request for proposals.

Criteria shall be weighted as deemed appropriate by the district. The proposal for a design-build project, as specified in Education Code 17250.25, shall, at a minimum, include price, unless a stipulated sum is specified; technical design and construction experience; and life-cycle costs over 15 or more years. The proposal for an alternative design-build project, as specified in Education Code 17250.62, shall, at a minimum, include design cost, general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified; technical design and construction expertise; and life-cycle costs over 15 or more years.

b. Following any discussions or negotiations with responsive proposers and completion of the evaluation process, the responsive proposers shall be ranked on a determination of value provided, provided that no more than three proposers are required to be ranked.

c. The contract shall be awarded to the responsible entity whose proposal is determined by the district to have offered the best value to the public.
d. The district shall publicly announce the contract award, identifying the entity to which the award is made and the basis of the award.

This statement and the contract file shall provide sufficient information to satisfy an external audit.

A design-build entity shall not be prequalified or short-listed unless the entity provides and enforceable commitment to the district that the entity and its subcontractors at every tier will use a skilled and trained workforce, to perform all work on the project or contract that falls within an apprenticeship occupation in the building and construction trades. The entity may demonstrate such commitment through a project labor agreement, by becoming a party to the district's project labor agreement, or through an agreement with the district to provide evidence of compliance on a monthly basis during the performance of the project or contract. (Education code 17250.25, 17250.62; Public Contract Code 2602)

Skilled and trained workforce means that all the workers performing the work are either skilled journey persons or apprentices registered in a state-approved apprenticeship program. At least 60 percent of the skilled journey persons employed to perform the work shall be graduates of an apprenticeship program for the applicable occupation or at least 60 percent of the hours worked by skilled journey persons shall be performed by graduates of an apprenticeship program, with the exception of certain work performed in the following occupations specified in Public Contract Code 2601 which are subject to a 30 percent threshold. (Public Contract Code 2601)

1. Acoustical installer
2. Bricklayer
3. Carpenter
4. Cement mason
5. Drywall installer or lather
6. Marble mason, finisher, or setter
7. Modular furniture or systems installer
8. Operating engineer
9. Pile Driver
10. Plasterer, roofer, or waterproofer
11. Stone mason
12. Surveyor
13. Teamster
14. Terrazzo worker or finisher
15. Tile layer, setter, or finisher

If the contractor fails to provide the monthly report demonstrating compliance with the skilled and trained workforce requirements or provides an incomplete report, the district shall withhold further payments until a complete report is provided. If a report does not demonstrate compliance with the skilled and trained workforce requirements, the district shall withhold further payments until the contractor provides a sufficient plan to achieve substantial compliance with respect to the relevant apprenticeship occupation, prior to completion of the contract or project. In addition, the district shall forward to the Labor Commissioner a copy of the monthly report, any plan to achieve compliance, and the district's response to that plan. (Public Contract Code 2602)

Regulation 5020: Parent Rights And Responsibilities

Status: DRAFT

Original Adopted Date: 10/14/2015 | **Last Reviewed Date:** 10/14/2015

Parent/Guardian Rights

The rights of parents/guardians of district students include, but are not limited to, the following:

1. To observe, within a reasonable period of time after making the request, the classroom(s) in which their child is enrolled or for the purpose of selecting the school in which their child will be enrolled (Education Code 51101)

Parents/guardians may observe instructional and other school activities that involve their child in accordance with Board policy and administrative regulations adopted to ensure the safety of students and staff, prevent undue interference with instruction or harassment of school staff, and provide reasonable accommodation to parents/guardians. Upon written request by a parent/guardian, the Superintendent or designee shall arrange for parental observation of a class or activity in a reasonable time frame and in accordance with Board policy and administrative regulations. (Education Code 49091.10)

2. To meet, within a reasonable time of their request, with their child's teacher(s) and the principal (Education Code 51101)
3. Under the supervision of district employees, to volunteer their time and resources for the improvement of school facilities and school programs, including, but not limited to, providing assistance in the classroom with the approval, and under the direct supervision, of the teacher (Education Code 51101)
4. To be notified on a timely basis if their child is absent from school without permission (Education Code 51101)
5. To receive the results of their child's performance and the school's performance on standardized tests and statewide tests (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to receive the results of their child's performance on the English language development test. (Education Code 51101.1)

6. To request a particular school for their child and to receive a response from the district (Education Code 51101)
7. To have a school environment for their child that is safe and supportive of learning (Education Code 51101)
8. To examine the curriculum materials of the class(es) in which their child is enrolled (Education Code 51101; 20 USC 1232h)

Parents/guardians may inspect, in a reasonable time frame, all primary supplemental instructional materials and assessments ~~stored by the classroom teacher~~, including textbooks, teacher's manuals, films, audio and video recording and software stored by the classroom teacher. (Education Code 49091.10)

Each school site shall make available to parents/guardians and others, upon request, a copy of the prospectus for each course, including the titles, descriptions and instructional aims of the course. (Education Code 49091.14)

The school may charge an amount not to exceed the cost of duplication if a hard copy is created. (Education Code 49091.14)

9. To be notified of the opportunity to opt their child out of certain instruction, as required by law (Education Code 51240, 51938)
10. To be informed of their child's progress in school and of the appropriate school personnel whom they should contact if problems arise with their child (Education Code 51101)
11. For parents/guardians of English learners, to support their child's advancement toward literacy (Education Code 51101.1)

The Superintendent or designee may make available, to the extent possible, surplus or undistributed

instructional materials to parents/guardians pursuant to Education Code 60510. (Education Code 51101.1)

12. For parents/guardians of English learners, to be informed, through the school accountability report card, about statewide and local academic standards, testing programs, accountability measures and school improvement efforts (Education Code 51101.1)
13. To have access to the ~~student school~~ records of their child (Education Code 51101)
14. To receive information concerning the academic performance standards, proficiencies or skills their child is expected to accomplish (Education Code 51101)
15. To be informed in advance about school rules, including disciplinary rules and procedures in accordance with Education Code 48980, attendance policies, dress codes and procedures for visiting the school (Education Code 51101)
16. To be notified, as early in the school year as practicable pursuant to Education Code 48070.5, if their child is identified as being at risk of retention and of their right to consult with ~~district school~~ personnel responsible for a decision to promote or retain their child and to appeal such a decision (Education Code 51101)
17. To receive notice and information about and to opt out of any psychological testing ~~the school does~~ involving their child and ~~to deny permission to give the test~~ (Education Code 51101)
18. To receive notice and information about and to opt out of refuse to submit or to participate in any assessment, analysis, evaluation or monitoring of the quality or character of the student's home life, any form of parent/guardian ~~parental~~ screening or testing, any nonacademic home-based counseling program, parent/guardian training, or any prescribed family education service plan and to inspect any survey collecting personal information (Education Code 49091.18; 20 USC 1232h)
19. To participate as a member of a parent advisory committee, school site council or site-based management leadership team in accordance with any rules and regulations governing membership in these organizations (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to participate in school and district advisory bodies in accordance with federal and state law and regulations. (Education Code 51101.1)
20. To question anything in their child's ~~student~~ record that the parent/guardian feels is inaccurate or misleading or is an invasion of privacy and to receive a response from the school (Education Code 51101)
21. To provide informed, written parental consent before their child is tested for a behavioral, mental or emotional evaluation. A general consent, including medical consent used to approve admission to or involvement in a special education or remedial program or regular school activity, shall not constitute written consent for these purposes. (Education Code 49091.12)
22. For parents/guardians of English learners, to be given any required written notification, under any applicable law, in English and the student's home language pursuant to Education Code 48985 (Education Code 51101.1)

These rights shall be exercised in accordance with applicable Board policy and administrative regulation.

Parent Responsibilities

Parents/guardians may support the learning environment of their child by: (Education Code 51101)

1. Monitoring attendance of their child
2. Ensuring that homework is completed and turned in on time
3. Encouraging their child to participate in extracurricular and co-curricular activities
4. Monitoring and prohibiting or regulating the ~~use of social media and other forms of online entertainment~~ viewed by their child
5. Working with their child at home in learning activities that extend the classroom learning

6. Volunteering in their child's classroom(s) or for other school activities
7. Participating in decisions related to the education of their own child or the total school program as appropriate

Regulation 6020: Parent Involvement

Status: DRAFT

Original Adopted Date: 12/13/2017 | **Last Reviewed Date:** 12/13/2017

District Strategies for Title I Schools

To ensure that parents/guardians and family members of students participating in Title I programs are provided with opportunities to be involved in their children's education, the Superintendent or designee shall:

1. Involve parents/guardians and family members in the joint development of a district plan that meets the requirements of 20 USC 6312 and in the development of school support and improvement plans pursuant to 20 USC 6311 (20 USC 6318)

The Superintendent or designee may:

~~In accordance with Education Code 52063, establish a district-level parent advisory committee and, as applicable, an English learner parent advisory committee to review and comment on the plan in accordance with the review schedule established by the Board of Trustees~~

- a. Invite input on the plan from other district committees and school site councils
- b. Communicate with parents/guardians through the district newsletter, website, or other methods regarding the plan and the opportunity to provide input
- c. Provide copies of working drafts of the plan to parents/guardians in an understandable and uniform format and, to the extent practicable, in a language the parents/guardians can understand
- d. Ensure that there is an opportunity at a public Governing Board meeting for public comment on the plan prior to the Board's approval of the plan or revisions to the plan
- e. Ensure that school-level policies on parent/guardian and family engagement address the role of school site councils and other parents/guardians as appropriate in the development and review of school plans

2. Provide coordination, technical assistance, and other support necessary to assist and build capacity of Title I schools in planning and implementing effective parent/guardian and family engagement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations or individuals with expertise in effectively engaging parents/guardians and family members in education (20 USC 6318)

The Superintendent or designee shall: (20 USC 6318)

- a. Assist parents/guardians in understanding such topics as the challenging state academic content standards and academic achievement standards, state and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve the achievement of their children
- b. ~~Provide parents/guardians materials and training, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to help them work with their children to improve their children's achievement.~~
- c. ~~With the assistance of parents/guardians, educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff in the value and utility of parent/guardian contributions and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools~~
~~With the assistance of parents/guardians, educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff in the value and utility of parent/guardian contributions and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools~~
- d. To the extent feasible and appropriate, coordinate and integrate parent/guardian involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, that encourage and support parents/guardians in fully participating in their

children's education

- e. Ensure that information related to school and parent/guardian programs, meetings, and other activities is sent to the parents/guardians of participating students in a format and, to the extent practicable, in a language the parents/guardians can understand
- f. Provide other such reasonable support for parent/guardian involvement activities as parents/guardians may request
- g. ~~Provide information to schools about the indicators and assessment tools that will be used to monitor progress. Inform parents/guardians and parent organizations of the existence and purpose of parent information and resource centers in the state that provide training, information, and support to parents/guardians of participating students~~

In addition, the Superintendent or designee may:

- a. Provide necessary literacy training, using Title I funds if the district has exhausted all other reasonably available sources of funding for such training
- b. Pay reasonable and necessary expenses associated with parent/guardian involvement activities, including transportation and child care costs, to enable parents/guardians to participate in school-related meetings and training sessions
- c. Train parents/guardians to enhance the involvement of other parents/guardians
- d. Arrange school meetings at a variety of times or, when parents/guardians are unable to attend such conferences, conduct in-home conferences between parents/guardians and teachers or other educators who work directly with participating students
- e. Adopt and implement model approaches to improving parent involvement, in order to maximize parent/guardian involvement and participation
- f. Schedule joint meetings with representatives from related programs and share data and information across programs. Establish a districtwide parent advisory council to provide advice on all matters related to parent/guardian involvement in Title I programs
- g. Develop appropriate roles for community-based organizations and businesses in parent/guardian involvement activities
- h. Make referrals to community agencies and organizations that offer literacy training, parent/guardian education programs, and/or other services that help to improve the conditions of parents/guardians and families
- i. Provide a master calendar of district activities and district meetings
- j. Provide information about opportunities for parent/guardian and family engagement through the district newsletter, web site, or other written or electronic means
- k. Engage parent-teacher organizations to actively seek out and involve parents/guardians through regular communication updates and information sessions
- l. To the extent practicable, provide translation services at school sites and at meetings involving parents/guardians and family members as needed
- m. Provide training and information to members of district and school site councils and advisory committees to help them fulfill their functions
- n. Provide training for the principal or designee of each participating school regarding Title I requirements for parent/guardian and family engagement involvement, leadership strategies, and communication skills to assist him/her in facilitating the planning and implementation of parent involvement related activities
- o. Regularly evaluate the effectiveness of staff development activities related to parent/guardian and

family engagement

- p. Include expectations for parent/guardian outreach and involvement in staff job descriptions and evaluations

3. To the extent feasible and appropriate, coordinate and integrate Title I parent/guardian and family engagement strategies with parent/guardian and family engagement strategies of other relevant federal, state, and local programs and ensure consistency with federal, state, and local laws (20 USC 6318)

The Superintendent or designee may:

- a. Identify overlapping or similar program requirements
- b. Involve district and school site representatives from other programs to assist in identifying specific population needs
- c. Schedule joint meetings with representatives from related programs and share data and information across programs
- d. Develop a cohesive, coordinated plan focused on student needs and shared goals

4. Conduct, with meaningful involvement of parents/guardians, and family members, an annual evaluation of the content and effectiveness of the parent/guardian and family engagement policy in improving the academic quality of the schools served by Title I, including identification of: (20 USC 6318)

- a. Barriers to greater participation in parent/guardian and family engagement activities, with particular attention to parents/guardians who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background
- b. The needs of parents/guardians and family members, so they can better assist with their children's learning and engage with school personnel and teachers
- c. Strategies to support successful school and family interactions

The Superintendent or designee may:

- a. Use a variety of methods, such as focus groups, surveys, and workshops, to evaluate the satisfaction of parents/guardians and staff with the quality and frequency of district communications
- b. Gather and monitor data regarding the number of parents/guardians and family members participating in district activities and the types of activities in which they are engaged

5. Use the findings of the evaluation conducted pursuant to item#4 above to design strategies for more effective parent/guardian and family involvement and, if necessary, to revise the parent/guardian and family engagement policy (20 USC 6318)

6. Involve parents/guardians in the activities of schools served by Title I, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents/guardians or family members served by the district to adequately represent the needs of the population served by the district for the purposes of developing, revising, and reviewing the parent/guardian and family engagement policy (20 USC 6318)

The Superintendent or designee may:

- a. Include information about school activities in district communications to parents/guardians and family members
- b. To the extent practicable, assist schools with translation services or other accommodations needed to encourage participation of parents/guardians and family members

- c. Establish processes to encourage parent/guardian input regarding their expectations and concerns for their children

Additionally, tThe district's Board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's local control and accountability plan in accordance with 20 USC 6312 and shall be distributed to parents/guardians of students participating in Title I programs. (20 USC 6318)

School-Level Policies for Title I Schools

At each school receiving Title I funds, a written policy on parent/guardian and family engagement shall be developed jointly with and agreed upon by parents/guardians and family members of participating students. Such policy shall describe the means by which the school will: (20 USC 6318)

1. Convene an annual meeting, at a convenient time, to which all parents/guardians of participating students shall be invited and encouraged to attend, in order to inform parents/guardians of their school's participation in Title I and to explain Title I requirements and the right of parents/guardians to be involved
2. Offer a flexible number of meetings, such as meetings in the morning or evening, for which related transportation, child care, and/or home visits may be provided as such services relate to parent/guardian involvement
3. Involve parents/guardians in an organized, ongoing, and timely way in the planning, review, and improvement of Title I programs, including the planning, review, and improvement of the school's parent/guardian and family engagement policy and, if applicable, the joint development of the plan for school wide programs pursuant to 20 USC 6314

The school may use an existing process for involving parents/guardians in the joint planning and design of the school's programs provided that the process includes adequate representation of parents/guardians of participating students.

4. Provide the parents/guardians of participating students all of the following:
 - a. Timely information about Title I programs
 - b. A description and explanation of the school's curriculum, forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards
 - c. If requested by parents/guardians, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions related to their children's education, and, as soon as practicable possible, responses to the suggestions of parents/guardians
5. If the school wide program plan is not satisfactory to the parents/guardians of participating students, submit any parent/guardian comments when the school makes the plan available to the district
6. Jointly develop with the parents/guardians of participating students a school-parent compact that outlines how parents/guardians, the entire school staff, and students will share responsibility for improved student academic achievement and the means by which the school and parents/guardians will build a partnership to help students achieve state standards

This compact shall address:

- a. The school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to achieve the state's challenging academic achievement standards
- b. Ways in which parents/guardians will be responsible for supporting their children's learning, volunteering in the classroom; and participating, as appropriate, in decisions related to their children's education and the positive use of extracurricular time
- c. The importance of communication between teachers and parents/guardians on an ongoing basis through, at a minimum:

- i. Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the student's achievement
- ii. Frequent reports to parents/guardians on their children's progress
- iii. Reasonable access to staff, opportunities to volunteer and participate in their child's classroom, and observation of classroom activities
- iv. Regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand

7. **Promote the effective involvement of parents/guardians and support a partnership among the school, parents/guardians, and the community to improve student achievement** ~~Build the capacity of the school and parents/guardians for strong parent involvement~~ by implementing the required activities described in item #2 in the section "District Strategies for Title I Schools" above

8. To the extent practicable, provide opportunities for the informed participation of parents/guardians and family members (including parents/guardians and family members with limited English proficiency, parents/guardians and family members with disabilities, and parents/guardians and family members of migrant children), including providing information and school reports required under 20 USC 6311(h) in a format and language such parents/guardians can understand

If the school has a parent involvement policy that applies to all parents/guardians, it may amend that policy to meet the above requirements. (20 USC 6318)

Each school's parent/guardian and family engagement policy shall be made available to the local community. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)

Each school receiving Title I funds shall annually evaluate the effectiveness of its parent/guardian and family engagement policy. Such evaluation may be conducted during the process of reviewing the school's single plan for student achievement in accordance with Education Code 64001.

The school's policy shall be periodically updated to meet the changing needs of parents/guardians and the school. (20 USC 6318)

District Strategies for Non-Title I Schools

For each school that does not receive federal Title I funds, the Superintendent or designee shall, at a minimum:

1. Engage parents/guardians positively in their children's education by helping them develop skills to use at home that support their children's academic efforts at school and their children's development as responsible members of society (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide or make referrals to literacy training and/or parent education programs designed to improve the skills of parents/guardians and enhance their ability to support their children's education
- b. Provide information, in parent handbooks and through other appropriate means, regarding academic expectations and resources to assist with the subject matter
- c. Provide parents/guardians with information about students' class assignments and homework assignments

2. Inform parents/guardians that they can directly affect the success of their children's learning, by providing them with techniques and strategies that they may use to improve their children's academic success and to assist their children in learning at home (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide parents/guardians with information regarding ways to create an effective study environment for

- their children at home and to encourage good study habits
- b. Encourage parents/guardians to monitor their children's school attendance, homework completion, and television viewing
- c. Encourage parents/guardians to volunteer in their child's classroom and to participate in school advisory committees

3. Build consistent and effective communication between the home and school so that parents/guardians may know when and how to assist their children in support of classroom learning activities (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Ensure that teachers provide frequent reports to parents/guardians on their children's progress and hold parent-teacher conferences at least once per year with parents/guardians of elementary school students
- b. Provide opportunities for parents/guardians to observe classroom activities and to volunteer in their child's classroom in accordance with district and school policy
- c. Provide information about parent/guardian and family engagement opportunities through district, school, and/or class newsletters, the district's website, and other written or electronic communications
- d. To the extent practicable, provide notices and information to parents/guardians in a format and language they can understand
- e. Develop mechanisms to encourage parent/guardian input on district and school issues
- f. Identify barriers to parent/guardian and family participation in school activities, including parents/guardians and family members who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background
- g. Encourage greater parent/guardian participation by adjusting meeting schedules to accommodate parent/guardian needs and, to the extent practicable, by providing translation or interpreter services, transportation, and/or child care

4. Train teachers and administrators to communicate effectively with parents/guardians (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide staff development to assist staff in strengthening two-way communications with parents/guardians, including parents/guardians who have limited English proficiency or limited literacy
- b. Invite input from parents/guardians regarding the content of staff development activities pertaining to home-school communications

5. Integrate parent/guardian and family engagement programs into school plans for academic accountability

The Superintendent or designee may:

- a. Include parent/guardian and family engagement strategies in school reform or school improvement initiatives
- b. Involve parents/guardians and family members in school planning processes

Regulation 6143: Courses Of Study

Status: DRAFT

Original Adopted Date: 02/12/2020 | **Last Revised Date:** 12/13/2023 | **Last Reviewed Date:** 12/13/2023

Grades 1-6

Courses of study for grades 1–6 shall include the following:

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, including instruction in cursive or joined italics in the appropriate grade levels, and composition (Education Code 51210)
2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)
3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)
 - a. The history, resources, development, and government of California and the United States. Instruction shall include the early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)
 - b. The development of the American economic system, including the role of the entrepreneur and labor
 - c. The relations of persons to their human and natural environments
 - d. Eastern and western cultures and civilizations
 - e. Contemporary issues
 - f. The wise use of natural resources
 - g. Spanish colonization of California and the Gold Rush Era, including the treatment and perspectives of Native Americans during those periods
4. Science: biological and physical aspects, with emphasis on the processes of experimental inquiry, and the place of humans in ecological systems, the causes and effects of climate change, and the methods to mitigate and adapt to climate change (Education Code 51210)
5. Visual and performing arts: instruction in dance, music, theater, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)
6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)
 1. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available
 2. Fire prevention
 3. The protection and conservation of resources, including the necessity for the protection of the environment
 4. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
 5. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)
 6. g. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
 - i. Defining the signs and symptoms of common mental health challenges
 - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
 - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem-solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
 - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental

- health challenges
- v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse 111
- vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
- vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance
- Mental health instruction offered by the district shall: (Education Code 51926)
 - 1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
 - 2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
 - 3. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
 - 4. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance.
- Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

Physical education: with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)

Grades 7-12

Courses of study for grades 7-12 shall include the following:

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)
2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)
 - a. The history, resources, development, and government of California and the United States, including instruction in:
 - i. The early history of California and a study of the role and contributions of both people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5, 60040)
 - ii. World War II, including the role of Americans and Filipino Americans who served in the United States Army during that time
 - iii. The Vietnam War, including the "Secret War" in Laos and the role of Southeast Asians in that war
 - iv. The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
 - b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions
- This course may include participation in a teen court or peer court program. (Education Code 51220.2)
- c. The development of the American economic system, including the role of the entrepreneur and labor
- d. Personal financial literacy

- e. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)
- f. Eastern and western cultures and civilizations
- g. Human rights issues, with particular attention to the study of the inhumanity of genocide (which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides), slavery, and the Holocaust (Education Code 51221.2, 51226.3)
- h. Contemporary issues

3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)

5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; the causes and effects of climate change, the methods to mitigate and adapt to climate change; and appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)

7. Visual and performing arts: dance, music, theater, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)

8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)

9. Career technical/vocational-technical education: in occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)

11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)

- a. Emergency first aid
- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease
- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)

- i. Defining the signs and symptoms of common mental health challenges
- ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
 - iii. Promoting mental health, wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem-solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
 - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance 116 from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges
 - v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
 - vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all

populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges

vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners

2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids

3. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220

4. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance. Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

viii. Starting with the 2026-27 school year, the dangers associated with fentanyl use (Education Code 51225.38)

**Board Policy Manual
Pioneer Union Elementary School
District**

Exhibit 9321-E(2): Closed Session

Status: ADOPTED

Original Adopted Date: 07/01/2019 | **Last Revised Date:** 12/11/2023 ~~2025~~ | **Last Reviewed Date:** 12/11/2023 ~~2025~~

REPORTS: DISCLOSURES OF CLOSED SESSION ACTIONS

Following a closed session during any After the Governing Board meeting~~meets in closed session~~, the Board shall reconvene in open session to present, disclose, either orally or in writing, a report of any of the following actions taken during the closed session, as applicable:

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT

Title: _____
(Specify position to be filled)

Appointment Made: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

PUBLIC EMPLOYMENT

Title: _____
(Specify position to be filled)

Decision to Employ: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____

(Enter names of Board members)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: _____

(Specify title of employee being evaluated)

(If applicable) Board evaluated an employee in the above listed position.

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

(Specify position affected)

(If applicable) Decision to Dismiss/Release: (Yes; otherwise no action taken)

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE

(If applicable) Board heard/discussed a specific complaint or charge against an employee.

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN

(If applicable) Board received/discussed an employee's application for early withdrawal of funds in deferred compensation plan.

Negotiations/Collective Bargaining

(If applicable) Agreement Reached With: _____

(Specify Employee Organization)

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Matters Related to Students

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION

Tracking/Identification Number: [REDACTED]

(If applicable) Board heard/discussed this matter and will vote in open session as indicated in the agenda.

STUDENT EXPULSION

Tracking/Identification Number: [REDACTED]

(If applicable) Board heard/discussed this matter and will vote in open session as indicated in the agenda.

STUDENT GRADE CHANGE APPEAL

Tracking/Identification Number: [REDACTED]

(If applicable) Board heard/discussed this matter.

CONFIDENTIAL STUDENT MATTER

Action Under Consideration: [REDACTED]

Tracking/Identification Number: [REDACTED]

(If applicable) Board heard/discussed this matter.

Security Matters

THREAT TO PUBLIC SERVICES OR FACILITIES

(If applicable) Board consulted with: [REDACTED]

(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

(If applicable) Board approved a Tactical Response Plan.

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Real Property Negotiations

(If applicable) Board approved an agreement concluding real estate negotiations and the agreement is final.

Substance Of Agreement: _____

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Anticipated Litigation/Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

(If applicable) Board has given approval to legal counsel to defend the district against anticipated litigation.

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____

Substance Of Agreement: _____

Ayes: _____

Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION

(If applicable) Board has given approval to legal counsel to initiate litigation.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____
Substance Of Agreement: _____

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

Existing Litigation

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

(If applicable) Board has given approval to legal counsel to defend the district, seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in this litigation.

Ayes: _____
Nays: _____

Abstentions:
Absent:
Recused:
(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this litigation and the agreement is final.

Substance Of Agreement: _____
Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

Tort, Public, or Workers' Compensation Liability

LIABILITY CLAIMS

(If applicable) Board approved disposing of this claim and that disposition is final.

Substance Of Claim, Including Amount Of Payment To Claimant: _____
Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

Joint Powers Agency Issues

INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT

(If applicable) Board heard/discussed this matter.

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE

(If applicable) Board heard/discussed this matter.

Review of Assessment Instruments

REVIEW OF STUDENT ASSESSMENT INSTRUMENT

(If applicable) Board reviewed the assessment in compliance with the applicable board resolution.

Policy Reference UPDATE Service

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Policy Reference Disclaimer:

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

State	Description
<u>Ed. Code 35012</u>	<u>Restorative justice</u>
Ed. Code 35145	Public meetings
<u>Ed. Code 35145.5</u>	<u>Public Comment</u>
Ed. Code 35146	Closed sessions regarding suspensions
Ed. Code 44929.21	Notice of reelection decision; districts with 250 ADA or more
Ed. Code 48912	Governing board suspension
Ed. Code 48918	Rules governing expulsion procedures
Ed. Code 49070	Challenging student records
Ed. Code 60617	Meetings of governing board
Gov. Code 3540-3549.3	Educational Employment Relations Act
Gov. Code 54950-54963	The Ralph M. Brown Act
Federal	Description
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
Management Resources	Description
Attorney General Opinion	98 Ops.Cal.Atty.Gen. 41 (2015)

Attorney General Opinion	89 Ops.Cal.Atty.Gen. 110 (2006)
Attorney General Opinion	59 Ops.Cal.Atty.Gen. 532 (1976)
Attorney General Opinion	78 Ops.Cal.Atty.Gen. 218 (1995)
Attorney General Opinion	86 Ops.Cal.Atty.Gen. 210 (2003)
Attorney General Opinion	94 Ops.Cal.Atty.Gen. 82 (2011)
<u>Attorney General Opinion</u>	<u>105 Ops.Cal.Atty.Gen. 89 (2022)</u>
Attorney General Publication	The Brown Act: Open Meetings for Legislative Bodies, rev. 2003
Court Decision	Fowler v. City of Lafayette (2020) 45 Cal.App.5th 68
Court Decision	Bell v. Vista Unified School District (2001) 82 Cal.App. 4th 672
Court Decision	Fischer v. Los Angeles Unified School District (1999) 70 Cal.App. 4th 87
Court Decision	Furtado v. Sierra Community College District (1998) 68 Cal.App. 4th 876
Court Decision	Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners (2003) 107 Cal.App.4th 860
Court Decision	Roberts v. City of Palmdale (1993) 5 Cal.App. 4th 363
Court Decision	Sacramento Newspaper Guild v. Sacramento County Board of Supervisors (1968) 263 Cal.App. 2d 41
Court Decision	San Diego Union v. City Council (1983) 146 Cal.App.3d 947
CSBA Publication	The Brown Act: School Boards and Open Meeting Laws, rev. 2023
League of California Cities Publication	Open and Public IV: A Guide to the Ralph M. Brown Act, rev. July 2010
Website	CSBA District and County Office of Education Legal Services
Website	League of California Cities
Website	California Attorney General's Office
Website	CSBA

Cross References

Code	Description
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0450	Comprehensive Safety Plan
0450	Comprehensive Safety Plan
1160	Political Processes
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
1312.1	Complaints Concerning District Employees
1312.1	Complaints Concerning District Employees
1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
1340	Access To District Records
1340	Access To District Records
2120	Superintendent Recruitment And Selection
2121	Superintendent's Contract
2140	Evaluation Of The Superintendent
3280	Sale Or Lease Of District-Owned Real Property
3280	Sale Or Lease Of District-Owned Real Property
3320	Claims And Actions Against The District
3515	Campus Security
3515	Campus Security
3516	Emergencies And Disaster Preparedness Plan
3516	Emergencies And Disaster Preparedness Plan
3530	Risk Management/Insurance
3530	Risk Management/Insurance
3555	Nutrition Program Compliance
3555-E(1)	Nutrition Program Compliance
4030	Nondiscrimination In Employment
4030	Nondiscrimination In Employment

4112.6	Personnel Files
4112.9	Employee Notifications
4112.9-E(1)	Employee Notifications
4115	Evaluation/Supervision
4115	Evaluation/Supervision
4118	Dismissal/Suspension/Disciplinary Action
4118	Dismissal/Suspension/Disciplinary Action
4119.23	Unauthorized Release Of Confidential/Privileged Information
4140	Bargaining Units
4143	Negotiations/Consultation
4143.1	Public Notice - Personnel Negotiations
4143.1	Public Notice - Personnel Negotiations
4144	Complaints
4144	Complaints
4212.6	Personnel Files
4212.9	Employee Notifications
4212.9-E(1)	Employee Notifications
4215	Evaluation/Supervision
4218	Dismissal/Suspension/Disciplinary Action
4218	Dismissal/Suspension/Disciplinary Action
4219.23	Unauthorized Release Of Confidential/Privileged Information
4240	Bargaining Units
4243	Negotiations/Consultation
4243.1	Public Notice - Personnel Negotiations
4243.1	Public Notice - Personnel Negotiations
4244	Complaints
4244	Complaints
4312.1	Contracts
4312.6	Personnel Files

4312.9	Employee Notifications
4312.9-E(1)	Employee Notifications
4315	Evaluation/Supervision
4319.23	Unauthorized Release Of Confidential/Privileged Information
4340	Bargaining Units
4344	Complaints
4344	Complaints
5113.12	<u>District School Attendance Review Board</u>
5113.12	<u>District School Attendance Review Board</u>
5117	Interdistrict Attendance
5117	Interdistrict Attendance
5119	Students Expelled From Other Districts
5125	Student Records
5125	Student Records
5125.3	Challenging Student Records
5144	Discipline
5144	Discipline
5144.1	Suspension And Expulsion/Due Process
5144.1	Suspension And Expulsion/Due Process
5144.2	Suspension And Expulsion/Due Process (Students With Disabilities)
6162.5	Student Assessment
6162.51	State Academic Achievement Tests
6162.51	State Academic Achievement Tests
9011	Disclosure Of Confidential/Privileged Information
9121	President
9124	Attorney
9130	Board Committees
9150	Student Board Members

9270	Conflict Of Interest
9270-E(1)	Conflict Of Interest
9320	Meetings And Notices
9322	Agenda/Meeting Materials- -
9323	Meeting Conduct - -

9323.2

Actions By The Board

9323.2-E(1)

Actions By The Board

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 13.2

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Revisions to January Board Policy and Administrative Regulations

Purpose:

Revisions and updates to Board Policy and Administrative Regulations to reflect changes in legal requirements and/or district practices.

AR 0450
BP 1340
AR 1340
BP 1445
AR 1445
BP 5125
AR 5125
BP 5125.1
AR 5125.1
E(1) 5125.1
AR 5145.13
BP 5145.13
BP 3350

Policy 1340: Access To District Records

Status: DRAFT

Original Adopted Date: 08/23/2017 | **Last Revised Date:** 05/14/2025 | **Last Reviewed Date:** 05/14/2025

The Board of Trustees recognizes the right of ~~members~~citizens to have access to public records of the district. ~~The Board intends to~~ The district shall ~~to~~ provide any ~~person~~member of the public reasonable access to the public records of the ~~schools and~~ district during normal business hours and within the requirements of law. Public access shall not be given to records ~~listed as~~that are exempt from public disclosure pursuant to in the California Public Records Act and/or other state or federal law.

In response to a public records request, the Superintendent or designee shall make reasonable efforts to locate the requested records, including, but not limited to, any electronic communication substantively related to the records, such as email, text messages, instant messages, and other electronic communications, regardless of whether they are transmitted through a district-provided device or account or through an employee's or Board member's personal device or account.

The district may charge for copies of public records or other materials requested by individuals or groups, in accordance with law and as specified in the accompanying administrative regulation.

In order to help maintain the security of district records, members of the public granted access shall examine records in the presence of a district staff member.

Policy 1445: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: Pending

The Governing Board is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff irrespective of their citizenship or immigration status.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, district staff shall not do any of the following:

1. Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
2. Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
3. To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:
 - a. The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)
 - b. The personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)
4. Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)

However, district staff shall not obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring.

The Superintendent or designee shall report to the Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information (Education Code 234.7)

In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

The Superintendent or designee shall provide parents/guardians with information and notifications as specified in Education Code 234.7, including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

The Superintendent or designee shall develop procedures for, and may provide training to staff on, interactions with an officer or employee of an agency conducting immigration enforcement, including a request for any of the following:

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures. The Superintendent or designee shall provide to the California Department of Education, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

Policy 3350: Travel Expenses

Status: DRAFT

Original Adopted Date: 02/12/2020 | **Last Revised Date:** 11/13/2024 | **Last Reviewed Date:** 11/13/2024

The Board of Trustees recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent or designee prior to traveling. The Superintendent or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by original, receipts and must be presented within 30 days following the expenditure and presented before the end of the fiscal year.

Employees who receive prior authorization may be reimbursed for the use of their personal vehicles while performing assigned district duties. Reimbursement shall be provided on a mileage basis at a rate determined by the Superintendent or designee, in accordance with Education Code 44033.

The District requests that employees use a District vehicle whenever one is available. Vehicle availability may be confirmed through the District Secretary. If a District vehicle is not available, an employee may use a personal vehicle and submit a request for reimbursement in accordance with District procedures.

Upon prior authorization employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, a mileage or basis as determined by the Superintendent or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

Meal costs shall be reimbursed based on documented actual expenses within the maximum amounts established and based on the time of day that travel for district business begins and ends. No claim for meals, using per diem or actual receipts, will be allowed if the conference provides a substantial meal. A maximum of one breakfast, one

lunch, and one dinner will be reimbursed in a twenty-four-hour period (12:00 a.m. – 11:59 p.m.). A maximum of one original receipt may be submitted for each meal.

Meal Reimbursement Eligibility

Meal	Start of Trip	End of Trip
Breakfast	On or Before 7:00 a.m.	On or After 9:00 a.m.
Lunch	On or Before 11:00 a.m.	On or After 2:00 p.m.
Dinner	On or Before 4:00 p.m.	On or After 6:00 p.m.

Meal Reimbursement Time Schedule

Meals between:	Designated as:	Reimbursement up to:
12:00 a.m. to 10:59 a.m.	Breakfast	\$15.00
11:00 a.m. to 3:59 p.m.	Lunch	\$17.00
4:00 p.m. to 11:59 a.m.	Dinner	\$31.00

All expense reimbursement claims shall be submitted on a district form, within 30 working days following return from travel. The form shall be accompanied by original receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

Policy 5125: Student Records

Status: DRAFT

Original Adopted Date: 08/22/2018 | **Last Revised Date:** 05/14/2025 | **Last Reviewed Date:** 05/14/2025

The Governing Board recognizes the importance of keeping accurate, comprehensive student records as required by law. The Superintendent or designee shall establish administrative regulations governing the identification, collection, retention, disclosure, and security of student records. These regulations shall ensure the rights of authorized persons to have timely access to records while maintaining the confidentiality of student records are in accordance with state and federal law.

The Superintendent or designee shall designate a certificated employee to serve as custodian of records with responsibility for student records at the district level. At each school, the principal or a certificated designee shall act as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)

If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the Superintendent or designee shall provide documentation to the operator that the student has not been enrolled in the district for at least 60 days. (Business and Professions Code 22584)

All appropriate personnel shall receive training regarding district policies and procedures for gathering and handling sensitive student information, including which information should not be solicited..

The district shall not collect or solicit social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

The immigration or citizenship status of a student's family member may only be collected and disclosed in accordance with Board Policy/Administrative Regulation 1445-Response to Immigration Enforcement.

No information or documents regarding the citizenship or immigration status of students or their family members shall be collected, except as required by state or federal law or as required to administer a state or federally supported educational program. In accordance with Board Policy 5145.13 – Response to Immigrant Enforcement, the Superintendent or designee shall not disclose student records to a person, agency, or organization for immigration enforcement purposes without parental consent, a court order, or a judicial subpoena/warrant. If a district employee receives such a request, he/she responds in accordance with Board Policy 5145.13 – Response to Immigration Enforcement. The Superintendent shall report the request to the Board in a timely manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

The district or any district employee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, nor shall he/she disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. This prohibition does not apply to that which is aggregated and is not personally identifiable. (Government Code 8310.3)

The Superintendent or designee shall develop protocols to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Student Records from Social Media

The Superintendent or designee may gather and maintain information from the social media of any district student, provided that the district first notifies students and parents/guardians about the proposed program, offers an opportunity for public comment at a regularly scheduled Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Retention, Disclosure, and Security of Student Records

The Superintendent or designee shall ensure the confidentiality of student records as required by law and shall establish processes and procedures to safeguard data against damage, loss, or theft, including damage, loss, or theft, which may be caused by the use of technology, including artificial intelligence and breaches to the district's digital infrastructure, in the retention or disclosure of student records. Additionally, in accordance with Board Policy

5145.13 – Response to Immigration Enforcement, all district staff shall avoid the disclosure of information that may indicate a student's or family's citizenship or immigration status if the disclosure is not authorized by law.

The Superintendent or designee shall ensure that employees receive information and training about cybersecurity, including ways to protect student records from breaches to the district's digital infrastructure.

If the district experiences a cyberattack that impacts more than 500 students or personnel, the Superintendent or designee shall report the cyberattack to the California Cybersecurity Integration Center. (Education Code 35266)

The Superintendent or designee may enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws.

Policy 5125.1: Release Of Directory Information

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Revised Date:** 09/10/2025 | **Last Reviewed Date:** 09/10/2025

The Governing Board recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information ~~only~~including to news media or nonprofit organizations, in accordance with law, Board policy, and administrative regulation.

~~The Superintendent or designee may release student directory information to representatives of the news media or nonprofit organizations in accordance with law, Board policy and administrative regulation.~~

The Superintendent or designee may limit or deny the release of specific categories of directory information to any public or private nonprofit organization based on his/her determination of the best interests of district students. (Education Code 49073)

Under no circumstances shall directory information be disclosed to a private profit-making entity, except for representatives of the news media and employers, including prospective employers, in accordance with Board policy. Private schools and colleges may be given the names and addresses of 12th-grade students and students who are no longer enrolled, provided that they use this information only for purposes directly related to the institution's academic or professional goals. (Education Code 49073)

A student's directory information shall only be included in the minutes of the Board's meeting in accordance with Board Bylaw 9324 - Minutes and Recordings.

Policy 5145.13: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: 08/22/2018 | **Last Revised Date:** 05/14/2025 | **Last Reviewed Date:** 05/14/2025

The Board of Trustees is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families, irrespective of their citizenship or immigration status.

District staff shall not solicit or collect information or documents, and shall not seek or require information or documents to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members. (Education Code 234.7)

In accordance with law, Board Policy 0410 – Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 – Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status.. (Education Code 200, 220, 234.1)

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7)

The Superintendent or designee shall develop procedures for addressing any immigration related requests by a law enforcement officer for access to district records, school sites.

The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by of a law enforcement officer for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

Regulation 0450: Comprehensive Safety Plan

Status: DRAFT

Original Adopted Date: 02/13/2019 | **Last Revised Date:** 09/10/2025 | **Last Reviewed Date:** 09/10/2025

Development and Review of Comprehensive School Safety Plan

The school site council shall consult with local law enforcement, the local fire department, and other first responders in the writing and development of the comprehensive school safety plan (CSSP). When practical, the school site council shall also consult with other school site councils and safety planning committees. (Education Code 32281, 32282)

Additionally, the school site council may invite community leaders, local emergency medical services personnel, the district's public entity risk pool joint powers authority or insurance provider, and other persons who may be interested in the health and safety of students and the prevention of campus crime and violence to participate in the planning process. (Education Code 32280)

The school site council may delegate the responsibility for developing a CSSP to a school safety planning committee composed of the following members: (Education Code 32281)

1. The principal or designee
2. One teacher who is a representative of the recognized certificated employee organization
3. One parent/guardian whose child attends the school
4. One classified employee who is a representative of the recognized classified employee organization
5. Other members, if desired

Before adopting the CSSP, the school site council or school safety planning committee shall hold a public meeting at the school in order to allow members of the public the opportunity to express an opinion about the plan. (Education Code 32288)

After the first evaluation or review is conducted, and after each annual evaluation or review, a school employee, a student's parent/guardian or educational rights holder, or a student may bring concerns about an individual student's ability to access disaster safety procedures described in the CSSP to the principal. (Education Code 32282)

If the principal determines there is merit to a concern, the principal shall direct the school site council or school safety planning committee to make appropriate modifications to the CSSP during the evaluation of the CSSP. The principal may direct the school site council or the school safety planning committee to make such modifications before the evaluation, as appropriate. (Education Code 32282)

Content of the Comprehensive Safety Plan

Each CSSP shall include an assessment of the current status of any crime committed on campus and at school-related functions. (Education Code 32282)

The assessment may include, but not be limited to, law enforcement Crime data reports of crime, suspension and expulsion rates, and surveys of students, parents/guardians, and staff regarding their perceptions of school safety.

The plan shall identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, including all of the following: (Education Code 32282)

1. Child abuse or neglect reporting procedures consistent with Penal Code 11164-11174.3, including procedures specifically designed to address the supervision and protection of children from child abuse or neglect or sex offenses Child abuse reporting procedures consistent with Penal Code 11164-11174.3
2. Routine and emergency disaster procedures, including, but not limited to:
 - a. Adaptations for students with disabilities in accordance with the Americans with Disabilities Act, the federal Individuals with Disabilities Education Act, and Section 504 of the federal Rehabilitation Act of 1973

- b. An earthquake emergency procedure system as specified
- c. A procedure to allow public agencies, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare.
- d. Commencing with the 2026-27 school year, a procedure to identify appropriate refuge shelter for all students and staff to be used in the event of an evacuation order and, for any school in a high or very high fire hazard severity zone, a communication and evacuation plan to be used in the event of an early notice evacuation warning that allows enough time to evacuate all students and staff

3. Policies pursuant to Education Code 48915(d) for students who commit an act listed in Education Code 48915(c) and other school-designated serious acts that would lead to suspension, expulsion, or mandatory expulsion recommendations
4. Procedures to notify teachers of dangerous students pursuant to Education Code 49079
5. A policy consistent with the prohibition against discrimination, harassment, intimidation, and bullying pursuant to Education Code 200-262.4
6. If the school has adopted a dress code prohibiting students from wearing "gang-related apparel" pursuant to Education Code 35183, the provisions of that dress code and the definition of "gang-related apparel"
7. Procedures for safe ingress and egress of students, parents/guardians, and employees to and from school
8. A safe and orderly school environment conducive to learning
9. The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5
10. Procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on campus and at school-related functions
11. If procedures to prepare for active shooters or other armed assailants by conducting a drill are included in the CSSP, the CSSP shall specify that:
 - a. The school will not conduct a high-intensity drill, as defined in Education Code 32282
 - b. Real weapons, gunfire blanks, or explosions will not be used in the conducting of the drill
 - c. A trauma-informed approach as specified
12. Procedures to respond to incidents involving an individual experiencing a sudden cardiac arrest or a similar life-threatening medical emergency while on school grounds
13. Procedures specifically designed to notify parents/guardians and district staff when the school confirms that an officer or employee of an agency conducting immigration enforcement is on school grounds as specified in Education Code 32282
14. For schools that serve students in any of grades 7-12, a protocol in the event a student is suffering or is reasonably believed to be suffering from an opioid overdose
15. An instructional continuity plan to establish communication with students and their families and provide instruction to students when in-person instruction is disrupted due to an emergency, as specified in Education Code 32282
16. Explicit procedures to prohibit the use of smartphones in the case of an emergency or in response to a perceived threat of danger if such use is prohibited in Board Policy 5131.8 – Mobile Communication Devices (Education Code 48901.7)

Among the strategies for providing a safe environment, the CSSP may also include:

1. Development of a positive school climate that promotes respect for diversity, personal and social responsibility, effective interpersonal and communication skills, self-esteem, anger management, and conflict resolution
2. Disciplinary policies and procedures that contain prevention strategies, such as strategies to prevent bullying, hazing, and cyberbullying, as well as behavioral expectations and consequences for violations
3. Strategies aimed at preventing potential incidents involving crime and violence on school campuses, including vandalism, drug and alcohol abuse, gang membership and violence, hate crimes, bullying, including bullying committed personally or by means of an electronic act, teen relationship violence, and discrimination and harassment, including sexual harassment
4. Curriculum that emphasizes prevention and alternatives to violence, such as multicultural education and literacy, character/values education, social and emotional learning, media analysis skills, conflict resolution, community service learning, and education related to the prevention of dating violence
5. Parent/guardian and community involvement strategies, including strategies to help ensure parent/guardian support and reinforcement of the school's rules and increase the number of adults on campus
6. Provision of safety materials and emergency communications in language(s) understandable to parents/guardians
7. Annual notification to parents/guardians related to the safe storage of firearms
8. Prevention and intervention strategies related to the sale or use of drugs and alcohol which shall reflect expectations for drug-free schools and support for recovering students
9. Collaborative relationships among the city, county, community agencies, local law enforcement, the judicial

system, and the schools that lead to the development of a set of common goals and community strategies for violence prevention instruction.

10. District policy prohibiting the possession of firearms and ammunition on school grounds
11. Measures to prevent or minimize the influence of gangs on campus
12. Procedures for receiving verification from law enforcement that a violent crime or sex offense has occurred on school grounds and for promptly notifying parents/guardians and employees of that crime
13. Procedures for the early identification and threat assessment of, and appropriate response to, suspicious and/or threatening digital media content
14. Assessment of the school's physical environment, including a risk management analysis and development of ground security measures such as procedures for closing campuses to outsiders, installing surveillance systems, securing the campus perimeter, protecting buildings against vandalism, and providing for a law enforcement presence on campus
15. Independent security assessment of the school's network infrastructure and selected web applications to identify vulnerabilities and provide recommendations to improve cybersecurityCSBA
16. Guidelines for the roles and responsibilities of mental health professionals, athletic coaches, community intervention professionals, school counselors, school resource officers, and police officers on school campuses. Guidelines may include, but are not limited to, the following:
 - a. Strategies to create and maintain a positive school climate, promote school safety, and increase student achievement
 - b. Strategies to prioritize mental health and intervention services, restorative and transformative justice programs, and positive behavior interventions and support
 - c. Protocols to address the mental health care of students who have witnessed a violent act at any time, including, but not limited to, while on school grounds, while coming or going from school, during a lunch period whether on or off campus, or during or while going to or coming from a school-sponsored activity
17. Strategies for suicide prevention and intervention
18. Procedures to implement when a person interferes with or disrupts a school activity, remains on campus after having been asked to leave, or creates a disruption with the intent to threaten the immediate physical safety of students or staff
19. Crisis prevention and intervention strategies, which may include the following:
 - a. Identification of possible crises that may occur, determination of necessary tasks that need to be addressed, and development of procedures relative to each crisis, including the involvement of law enforcement and other public safety agencies as appropriate
 - b. Threat assessment strategies to determine the credibility and seriousness of a threat and provide appropriate interventions for the potential offender(s)
 - c. Assignment of staff members responsible for each identified task and procedure
 - d. Development of an evacuation plan based on an assessment of buildings and grounds and opportunities for students and staff to practice the evacuation plan
 - e. Coordination of communication to schools, Board of Trustees members, parents/guardians, and the media
 - f. Communication with parents/guardians of reunification plans and the necessity of cooperating with first responders
 - g. Development of a method for the reporting of violent incidents
 - h. Development of follow-up procedures that may be required after a crisis has occurred, such as counseling
20. Training on assessment and reporting of potential threats, violence prevention, and intervention techniques. Such training shall include preparation to implement the elements of the CSSP
21. Staff development in violence prevention and intervention techniques, including preparation to implement the elements of the comprehensive safety plan
22. Environmental safety strategies, including, but not limited to, procedures for preventing and mitigating exposure to toxic pesticides, lead, asbestos, vehicle emissions, and other hazardous substances and contaminants
23. Continuity of operations procedures to ensure that the district's essential functions are not disrupted during an emergency, to the extent possible

Regulation 1340: Access To District Records

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Revised Date:** 05/14/2025 | **Last Reviewed Date:** 05/14/2025

This administrative regulation is a non-exhaustive list of records that may be defined as either public or exempt and/or confidential. Other records which fall into these definitions may exist and may be identified in the future.

Definitions

Public records include any writing containing information relating to the conduct of the district's business prepared, owned, used, or retained by the district regardless of physical form or characteristics. (Government Code 6252)

Writing means any handwriting, typewriting, printing, photostating, photographing, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored. (Government Code 6252)

Member of the public means any person, except a member, agent, officer, or employee of the district or a federal, state, or other local agency acting within the scope of his/her membership, agency, office, or employment.

Public Records

Unless otherwise exempt from disclosure, public records to which members of the public shall have access include, but are not limited to:

1. Proposed and approved district budgets and annual audits (Education Code 41020, 42103)
2. Statistical compilations
3. Reports and memoranda
4. Notices and bulletins
5. Minutes of public meetings (Education Code 35145)
6. Meeting agendas (Government Code 54957.5)
7. Official communications between the district and other government agencies
8. District and school plans, and the information and data relevant to the development and evaluation of such plans, unless otherwise prohibited by law
9. Initial proposals of exclusive employee representatives and of the district, once presented at a district Governing Board meeting (Government Code 3547)
10. Records pertaining to claims and litigation against the district which have been adjudicated or settled (Government Code 7927.200, 7927.205)
11. Statements of economic interests required by the Conflict of Interest Code (Government Code 81008)
12. Employment contracts and settlement agreements (Government Code 53262)
13. Instructional materials including, but not limited to, textbooks (64 Ops.Cal.Atty.Gen. 186 (1981))
14. Executed contracts for the purchase of goods or services, even if the contract contains provisions specifying that the contract is confidential or a proprietary record of the vendor (Government Code 7928.801)

Board of Trustees members shall have the ability to access public records permitted by law in the administration of their duties or open to inspection by members of the public. (Government Code 6252.5) Access to public records of the district shall be granted to Governing Board members on the same basis as any other member of the public. When Board members are authorized to access public records in the administration of their duties, the Superintendent or designee shall not discriminate among any of the Board members as to which record, or portion of the record, will be made available, or when it will be made available. (Government Code 7921.305, 7921.310)

Exempt and Confidential Records

Records exempt from disclosure under the California Public Records Act (CPRA) include, but are not limited to:

1. Preliminary drafts, notes, interagency or intradistrict memoranda which are not retained by the district in the ordinary course of business, provided that the public interest in withholding these records clearly outweighs the public interest in disclosure (Government Code 6254)
2. Records specifically generated in connection with or prepared for use in litigation to which the district is a party or to respond to claims made against the district pursuant to the Tort Claims Act, until the litigation or claim has been finally adjudicated or otherwise settled, or beyond, if the records are protected by some other provision of law (Government Code 7927.200, 7927.205)
3. Personnel records, medical records, student records, or similar materials, the disclosure of which would constitute an unwarranted invasion of personal privacy (Government Code 6254)

The home addresses, home telephone numbers, personal cell phone numbers, or birth date of employees shall only be disclosed as follows: (Government Code 7928.300)

- a. To an agent or a family member of the employee
- b. To an officer or employee of a state agency or another school district or county office of education when necessary for the performance of official duties
- c. To an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home address and any telephone number for an employee who performs law enforcement-related functions, or the birth date of any employee, shall not be disclosed
- d. Upon written request of any employee, the district shall not disclose the employee's home address, home telephone number, personal cell phone number, personal email address, or birth date, and the district shall remove the home address, home telephone number, and personal cell phone number from any mailing list of the district except a list used exclusively to contact the employee.
- e. To an agent or employee of a health benefit plan providing health services or administering claims for health services to district employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents
4. The home address, telephone number, or both the name and assessor parcel number associated with the home address of any elected or appointed official posted by the district online without first obtaining the written permission of that individual (Government Code 7928.205)
5. Student records, except directory information and other records to the extent permitted by law and district policy (Education Code 49073, 49076; 20 USC 1232g; 34 CFR 99.1-99.8)
6. Test questions, scoring keys, and other examination data except as provided by law (Government Code 6254)
7. Without affecting the law of eminent domain, the contents of real estate appraisals or engineering or feasibility estimates and evaluations made for or by the district relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreement obtained (Government Code 6254)
8. Information required from any taxpayer in connection with the collection of local taxes that is received in confidence and the disclosure of the information to other persons would result in unfair competitive disadvantage to the person supplying the information (Government Code 6254)
9. Library circulation and patron use records of a borrower or patron including, but not limited to, name, address, telephone number, email address, borrowing information, or use of library information resources, except when disclosure is to persons acting within the scope of their duties in the administration of the library; to persons authorized in writing, by the individual to whom the records pertain, to inspect the records; or by court order (Government Code 7927.100, 7927.105)

10. Records for which the disclosure is exempted or prohibited pursuant to state or federal law, including, but not limited to, provisions of the Evidence Code relating to privilege (Government Code 6254)
11. Documents prepared by or for the district to assess its vulnerability to terrorist attack or other criminal acts intended to disrupt district operations and that are for distribution or consideration in closed session (Government Code 6254)
12. Information security record if disclosure of that record would reveal vulnerabilities to, or otherwise increase the potential for an attack on, an information technology system of the district (Government Code 7929.210)
13. Recall petitions, petitions for special elections to fill Board vacancies, or petitions for the reorganization of the school district (Government Code 6253.5)
14. Minutes of Board meetings held in closed session (Government Code 54957.2)
15. Computer software developed by the district (Government Code 6254.9)
16. Records that contain individually identifiable health information, including records that may be exempt pursuant to physician-patient privilege, the Confidentiality of Medical Information Act, and the Health Insurance Portability and Accountability Act (Government Code 6254, 6255)
17. Any other records listed as exempt from public disclosure in the California Public Records Act or other statutes
18. Any other records for which the district can demonstrate that, based on the particular facts of the case, the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record (Government Code 6255)
19. **Tribal financial information as a condition of or requirement for receiving financial assistance (Government Code 7930.205, 8450)**

When disclosing to a member of the public any record that contains personal information, including, but not limited to, an employee's home address, home telephone number, social security number, personal cell phone number, or birth date, the Superintendent or designee shall ensure that such personal information is redacted from that record. (Government Code 7922.200, 7928.300)

Unless otherwise authorized or required by law, information regarding an individual's **citizenship or immigration status or religious beliefs, practices, or affiliation** shall not be disclosed. (Education Code 234.7; Government Code 8310.3)

Additionally, an individual's immigration status shall only be disclosed in accordance with Board Policy/Administrative Regulation 1445-Response to Immigration Enforcement.

Inspection of Records, Requests for Copies, and Recovery of Costs

Any person may request a copy or inspection of any district record that is open to the public and not exempt from disclosure. (Government Code 6253)

Within 10 days of receiving any request to inspect or copy a district record, the Superintendent or designee shall determine whether the request seeks release of a disclosable public record in the district's possession. The Superintendent or designee shall promptly inform the person making the request of his/her determination and the reasons for the decision. (Government Code 6253)

In unusual circumstances, the Superintendent or designee may extend the 10-day limit for up to 14 days by providing written notice to the requester and setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include the following, but only to the extent reasonably necessary to properly process the request: (Government Code 6253)

1. The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request
2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request

3. The need for consultation, which shall be conducted with all practicable speed, with another agency (e.g., such as a state agency or city) having a substantial interest in the determination of the request or among two or more components of the district (e.g., such as two different school sites) with substantial interest in the request
4. In the case of electronic records, the need to compile data, write programming language or a computer program, or construct a computer report to extract data
5. The need to search for, collect, and appropriately examine records during a state of emergency proclaimed by the Governor pursuant to the California Emergency Services Act in the jurisdiction where the district is located when the state of emergency currently and directly affects, due to the state of emergency, the district's ability to timely respond to staffing shortages or closure of facilities where the requested records are located (Government Code 8567)
6. In the case of electronic records, the inability to access its electronic servers or systems due to a cyberattack in order to search for and obtain a record that the district believes is responsive to a request and is maintained on the servers or systems in an electronic format, and only until the district regains its ability to access its electronic servers or systems and search for and obtain electronic records that may be responsive to a request.

If the Superintendent or designee determines that the request seeks disclosable public records, the determination shall state the estimated date and time when the records will be made available. (Government Code 6253)

Public records shall be open to inspection at all times during district office hours. If a portion of the requested record(s) is exempt from disclosure, any non-exempt, reasonably segregable portion of a record shall be made available for inspection after deletion of the portions exempted by law. (Government Code 6253)

Upon request for a copy that reasonably describes an identifiable, non-exempt record, an exact copy shall be promptly provided unless it is impracticable to do so. (Government Code 7922.530)

If only a portion of the identified record is exempt from disclosure, the record's exempt material shall be redacted prior to disclosure.

The Superintendent or designee shall charge an amount for copies that reflects the direct costs of duplication in accordance with law. Written requests to waive the fee shall be submitted to the Superintendent or designee.

Without charging any fees or costs, the Superintendent or designee shall allow members of the public to use their own equipment on district premises to photograph or otherwise copy or reproduce a disclosable record as long as the means of copy or reproduction: (Government Code 7922.530)

1. Do not require the equipment to make physical contact with the record
2. Will not result in damage to the record
3. Will not result in unauthorized access to the district's computer systems or secured networks by using software, equipment, or any other technology capable of accessing, altering, or compromising the district's electronic records

The Superintendent or designee may impose any reasonable limit on the use of personal equipment to photograph, copy, or reproduce a disclosable record that is necessary to protect the safety of the records, or to prevent the copying of records from being an unreasonable burden to the orderly function of the district and its employees. Additionally, the Superintendent or designee may also impose any limit that is necessary to maintain the integrity of, or ensure the long-term preservation of, historic or high-value records. (Government Code 7922.530)

In addition to maintaining public records for public inspection during district office hours, the district may comply with public records requests by posting any public record on the district's website and, in response to a public records request, directing the member of the public to the location on the website where the record can be found. However, if the member of the public is unable to access or reproduce the record from the website, the district shall promptly provide an exact copy of the public record upon payment of duplication fees, if applicable, unless it is impracticable to provide an exact copy. (Government Code 7922.545)

If any person requests that a public record be provided in an electronic format, the district shall make that record available in any electronic format in which it holds the information. The district shall provide a copy of the electronic record in the format requested as long as the requested format is one that has been used by the district to create copies for its own use or for use by other agencies. (Government Code 7922.570)

The cost of duplicating an electronic record shall be limited to the direct cost of producing a copy of the record in electronic format. However, the requester shall bear the cost of producing the copy of the electronic record, including the cost to construct the record and the cost of programming and computer services necessary to produce the copy, under the following circumstances: (Government Code 7922.575)

1. The electronic record is one that is produced only at otherwise regularly scheduled intervals.
2. The request would require data compilation, extraction, or programming to produce the record.

Assistance in Identifying Requested Records

If the Superintendent or designee denies a request for disclosable records, he/she shall assist the requester in making a focused and effective request that reasonably describes an identifiable record. To the extent reasonable under the circumstances, the Superintendent or designee shall do all of the following: (Government Code 6253.1)

1. Assist in identifying records and information responsive to the request or the purpose of the request, if specified

If, after making a reasonable effort to elicit additional clarifying information from the requester to help identify the record, the Superintendent or designee is still unable to identify the information, this requirement shall be deemed satisfied.
2. Describe the information technology and physical location in which the records exist
3. Provide suggestions for overcoming any practical basis for denying access to the records or information sought

Provisions of the Public Records Act shall not be construed so as to delay access for purposes of inspecting records open to the public. Any notification denying a request for public records shall state the name and title of each person responsible for the denial. (Government Code 6253)

Regulation 1445: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: Pending

The Governing Board is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff irrespective of their citizenship or immigration status.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, district staff shall not do any of the following:

1. Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
2. Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
3. To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:
 - a. The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)
 - b. The personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)
4. Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any districtsponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)

However, district staff shall not obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring.

The Superintendent or designee shall report to the Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. Education records of or any information about a student or a student's family or household.
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information.
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district sponsored program or activity is occurring.

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

The Superintendent or designee shall provide parents/guardians with information and notifications as specified in Education Code 234.7, including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

The Superintendent or designee shall develop procedures for, and may provide training to staff on, interactions with an officer or employee of an agency conducting immigration enforcement, including a request for any of the following:

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district sponsored program or activity is occurring

Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with Board Policy/Administrative Regulation 1312.3 – Uniform Complaint Procedures.

The Superintendent or designee shall provide to the California Department of Education, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

Regulation 5125: Student Records

Status: DRAFT

Original Adopted Date: 02/12/2020 | **Last Revised Date:** 05/14/2025 | **Last Reviewed Date:** 05/14/2025

Definitions

Access means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

Adult student is a person who is or was enrolled in the **districtschool** and who is at least 18 years of age. (5 CCR 430)

Attendance includes, but is not limited to, attendance in person or by paper correspondence, video conference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Contractor or consultant is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced by the district. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

County placing agency means the county social service department or county probation department. (Education Code 49061)

Custodian of records is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

Disclosure means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

District officials and employees are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Legitimate educational interest is an interest held by any **districtschool** official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require access to information contained in student records.

Mandatory interim student records are those records which the **schools are district** is directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

Mandatory permanent student records are those records which are maintained in perpetuity and which **schools the district has** been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

Parent/guardian means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

Permitted student records are those records having clear importance only to the current educational process of the student. (5 CCR 430)

Personally identifiable information includes, but is not limited to: (34 CFR 99.3)

1. The student's name
2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family
4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g.,

fingerprints, retina and iris patterns, voice prints, DNA sequence, facial characteristics, and handwriting)

5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name

6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty

7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

School officials and employees are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Student means any individual who is or has been in attendance at the district and regarding whom the district maintains student records. (34 CFR 99.3)

Student records are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; 34 CFR 99.3)

1. Directory information
2. Informal notes compiled by a ~~school officer~~ **district official** or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee.
3. Records of the law enforcement unit of the district, as specified in 34 CFR 99.8
4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student
5. Grades on peer-graded papers before they are collected and recorded by a teacher

Persons Granted Absolute Access

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than ~~age~~ 18 years **of age**, including the parent who is not the student's custodial parent (Education Code 49069; Family Code 3025)

However, the district shall not disclose student records to a party, including a parent/guardian, who is legally prohibited from accessing records and information of a student pursuant to a restraining order. (Family Code 6323.5)

2. An adult student, or a student under the ~~age of~~ 18 years **of age**, who attends a post-secondary institution, in

which case the student alone shall exercise rights related to the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)

3. Parents/guardians of an adult student with exceptional needs who is aged 18 years of age or older and has been declared incompetent under state law (Education Code 56041.5)

Access for Limited Purpose/Legitimate Educational Interest

The following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or other legally authorized purpose:

1. Parents/guardians of a student 18 years of age or older who is a dependent child as defined under 26 USC 152 (Education Code 49076; 34 CFR 99.31)
2. Students who are aged 16 years of age or older or who have completed the 10th grade (Education Code 49076; 34 CFR 99.31)
3. District School officials and employees, consistent with the definition provided in the section "Definitions" above (Education Code 49076)
4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide aged 18 years of age or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)
5. Officials and employees of other public schoolsdistricts, school systems, or post-secondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another schooldistrict, school system, or post-secondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program. However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than January 1 each year, the Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under the age of 18 years of age, that the student's GPA will be forwarded to the Student Aid Commission by October 1 unless the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. Federal, state, and local officials, as needed for an audit or evaluation of, or compliance with a state or federally funded education program, and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)
8. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to item #7 above (Education Code 49076)
9. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena

(Education Code 49077; 5 CCR 435; 34 CFR 99.31)

Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
11. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
12. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

13. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

14. Any foster family agency with jurisdiction over currently enrolled or former students; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)

Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by the district schools for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district (Education Code 49069.3)

15. A student aged 14 years of age or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)
16. An individual who completes items #1-4 of the Caregiver's Authorization Affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)
17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232g)
18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with exceptional needs who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

19. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written **parental** consent by a parent/guardian, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district in California or any other state or to a California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act (FERPA). (Education Code 49076; 20 USC 1232g; 34 CFR 99.1-99.8)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49061, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)

Discretionary Access

At the discretion of the Superintendent or designee, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in connection with an emergency if the knowledge of the information is necessary to protect the health or safety of the student or other persons are at stake (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
 - a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information.
 - b. The information is destroyed when no longer needed for the purposes for which the study is conducted.
 - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31.
4. Officials and employees of **other districts**, private schools, or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)

5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosure of this be made (Health and Safety Code 120440)
6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract with the district, excluding volunteers or other parties (Education Code 49076)
7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or the student's parents/guardians for these purposes is disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31, 99.36)
8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the limits set by 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.31, 99.37)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act (FERPA) . (Education Code 49076; 20 USC 1232g; 34 CFR 99.1-99.8)

Persons Generally Denied Access

A request for student records by an officer or employee of an agency conducting immigration enforcement shall be denied except in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

De-identification of Records

When authorized by law for any program audit, educational research, or other purposes, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information. Prior to releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information. (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

Process for Providing Access to Records

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained in different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians and adult students shall be notified of the location of student records if not centrally located. (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons. (5 CCR 433)

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that ~~school~~ district officials and employees obtain access to only those student records in which they have legitimate educational interests. (Education Code 49076; 5 CCR 431; 34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records. Prior to granting the request, the custodian of records shall authenticate the individual's identity. For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

Within five business days following the date of request, the authorized person shall be granted access to inspect,

review, and obtain copies of student records during regular school hours. (Education Code 49069.7; 5 CCR 431)

When required by law, a student's parents/guardian or an adult student shall provide a written, signed, and dated consent before the district discloses the student record. Such consent may be given through electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide him/her a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069)

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069.7)

Additionally, the The custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

Access Log

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate educational interest of the requester. (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

Additionally, the The custodian of records shall **also** make an entry in the log regarding any request for record(s) that was denied and the reason for the denial

The log **need not** include requests for access to records by: (Education Code 49064)

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed the 10th grade
3. Parties obtaining district-approved directory information
4. Parties who **provide** have received written **parental** consent by a parent/guardian and have provided it to the **district**, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. **District** **School** officials and employees who have a legitimate educational interest
Law enforcement personnel seeking to enforce immigration laws

The log shall be open to inspection only by the parent/guardian, adult student, dependent adult student, custodian of records, and certain state or federal officials specified in Education Code 49064. (Education Code 49064; 5 CCR 432)

Duplication of Student Records

To provide copies of any student record, the district may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

Changes to Student Records

Only a parent/guardian having legal custody of a student or student who is 18 years of age or is attending an institution of postsecondary education may challenge the content of a record or offer a written response to a record. (Education Code 49061)

No addition or change shall be made to a student's record after high school graduation or permanent departure, other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. (Education Code 49070; 5 CCR 437)

Any request to change a student's legal name in the student's mandatory permanent student record shall be accompanied with appropriate documentation.

Any challenge to the content of a student's record shall be filed in accordance with the process specified in Administrative Regulation 5125.3 - Challenging Student Records.

(cf. 5125.3 - Challenging Student Records)

Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birth date
3. Sex of student
4. Name and address of parent/guardian of minor student
 - a. Address of minor student if different from the above
 - b. Annual verification of parent/guardian's name and address and student's residence
5. Entrance and departure dates of each school year and for any summer session or other extra session
6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation
7. Verification of or exemption from required immunizations
8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor
2. A log identifying persons or organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry
4. Information on participation in special education programs, including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge
5. Language training records
6. Progress slips/notice required by Education Code 49066 and 49067
7. **Parental**Parent/guardian restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action

9. Parent/guardian authorization or prohibition of student participation in specific programs
10. Results of standardized tests administered within the past three years
11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine discipline data
4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

When a student transfers into ~~this~~ the district from any other ~~school~~ district, ~~or~~ a private school, ~~or~~ school system, the Superintendent or designee shall inform the student's parent/guardian of rights regarding student records, including a parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in the student's suspension or expulsion. (Education Code 48201)

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

Additionally, when a student in foster care is enrolling in a district school, the district's liaison for foster youth shall contact, within two business days of the student's request for enrollment, the school last attended by the student to obtain all academic and other records. (Education Code 48853.5)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of damage or loss of ~~school~~ ~~district~~ property, this information shall be sent to the requesting district along with the student's records.

Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or

designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records. If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with exceptional. (Education Code 49063; 5 CCR 431; 34 CFR 99.7)

The notice shall include: (Education Code 49063; 60900.5; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining ~~schooldistrict~~ officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights
8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073
10. The right to consent to disclosures of personally identifiable information contained in the student's records, except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14, containing the titles, descriptions, and instructional aims of every course offered by the school
12. Any other rights and requirements set forth in Education Code 49060-49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g
13. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

Additionally, ~~In addition,~~ the annual ~~parental~~ ~~parent/guardian~~ notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will ~~not be released without parental consent or a court order~~ only be released in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

Student Records from Social Media

For the purpose of gathering and maintaining records of students' social media activity, the Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety
2. Provide a student with access to any information that the district obtained from the student's social media activity and an opportunity to correct or delete such information
3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in the district, whichever occurs first.

- Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in item #3 above.

Additionally, the The notification shall also include, but is not limited to, an explanation of the process by which a student or the student's parent/guardian may access the student's records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parent/guardian notification required pursuant to Education Code 48980.

- If the district contracts with a third party to gather information on a student from social media, ensure that the contract:
 - Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than the district, the student, or the student's parent/guardian
 - Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when the district notifies the third party that the student has turned 18 years of age or is no longer enrolled in the district, whichever occurs first.

Updating Name and/or Gender of Former Students

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. The district is not required to modify records that the former student has not requested for modification or reissuance. (Education Code 49062.5)

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

- The date of the request
- The date the requested records were reissued to the former student
- A list of the records that were requested by and reissued to the former student
- The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
- The name of the employee who completed the request
- The current and former names and/or genders of the students

Any former student who submits a request to change the legal name and/or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49062.5)

Regulation 5125.1: Release Of Directory Information

Status: DRAFT

Original Adopted Date: 09/10/2025 | **Last Reviewed Date:** 09/10/2025

Definition

Directory information means information contained in a student record that would not generally be considered harmful or an invasion of privacy if disclosed. Such student information includes: (Education Code 49061; 20 USC 1232g; 34 CFR 99.3)

1. Name
2. Address
3. Telephone number
4. Email address
5. Date of birth
6. Major field of study
7. Participation record in officially recognized activities and sports
8. Weight and height of athletic team members
9. Dates of attendance
10. Degrees and awards received
11. Most recent previous school attended

Directory information does not include a student's social security number or student identification number. However, for purposes of accessing or communicating in electronic systems, directory information may include a student identification number, user identification, or other personal identifier used by the student provided that the identifier cannot be used to gain access to education records except when used in conjunction with a personal identification number, password, or other factor known or possessed only by the authorized user. (34 CFR 99.3)

Directory information does not include the citizenship status, immigration status, place of birth, or any other information indicating the national origin of a student or the student's family member.

Notification to Parents/Guardians

At the beginning of each school year, all parents/guardians shall be notified as to the categories of directory information the district plans to release and the recipients of the information. Additionally, the The notification shall also inform parents/guardians of their right to refuse to let the district designate any or all types of information about their student as directory information, how to refuse release of directory information about their student, and the period of time within which a parent/guardian must notify the district in writing that the parent/guardian does not want a certain category of information about their student designated as directory information. (Education Code 49063, 49073; 20 USC 1232g; 34 CFR 99.37)

Additionally, In addition, the annual parental parent/guardian notification shall include a statement that directory information does not include citizenship status, immigration status, place of birth, or any other information indicating national origin and that the district will not release such information without parent/guardian consent or a court order.

The Superintendent or designee shall notify parents/guardians that they may request that the district not release the name, address, email address, and telephone number of their child to military recruiters, employers, or institutions of higher education without prior written consent. (10 USC 503, 20 USC 7908)

Parent/Guardian Consent

A student's directory information shall not be released if the student's parent/guardian has notified the district in writing that such information shall not be disclosed. (Education Code 49073; 20 USC 1232g, 7908)

The directory information of a student identified as a student experiencing homelessness shall not be released, unless the student's parent/guardian, or the student is 18 years of age or older, has provided written consent that directory information may be released. (Education Code 49073; 20 USC 1232g, 7908) However, the directory information of a student experiencing homelessness may be disclosed for purpose of facilitating an eye examination by a nonprofit eye examination provider or a free oral health assessment hosted by a district school, unless the student's parent/guardian, or student accorded parental rights, has provided written notice to the student that consent to such exam(s) is not given. (Education Code 49073; 20 USC 1232g, 7908; 42 USC 11434a)

For a former student, the district shall continue to honor any valid request to opt out of the disclosure of directory information made while the student was in attendance at the district, unless the opt-out request has been rescinded. (34 CFR 99.37)

Regulation 5145.13: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: 08/22/2018 | Last Revised Date: 05/14/2025 | Last Reviewed Date: 05/14/2025

Responding to Requests for Immigration-Related Information or Documents

1. Record or otherwise document the request and notify the Superintendent or designee about the request
2. Provide the student's parent/guardian or, if the student is at least 18 years old, the student, with notice, a description of the request, and any documentation provided to the district describing the request, unless prohibited by a court order, judicial subpoena/warrant, or in cases involving investigation of child abuse, neglect, or dependency

Information or documents related to a student's immigration or citizenship status shall not be disclosed to a law enforcement officer without consent by the parent/guardian or, if the student is at least 18 years old, by the student, a court order, or judicial subpoena/warrant. To obtain written consent, the release of student information shall include the following information:

1. The signature and signature date of the parent/guardian, or student if the student is at least 18 years old
2. A description of the records to be disclosed
3. The reason for the release of information
4. The parties or class of parties receiving the information
5. A copy of the records to be released, if requested by the parent/guardian or student

In accordance with law and Board Policy 5125 – Student Records, the Superintendent or designee shall annually notify parents/guardians that the district will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a court order or judicial subpoena/warrant.

Responding to Requests for Access to Students or School Grounds

District staff shall receive parent/guardian consent or, if the student is at least 18 years old, the student's consent, before the student is interviewed or searched by any law enforcement officer for immigration enforcement purposes, unless the officer presents a court order or a judicial warrant.

A student's parent/guardian shall be immediately notified when a law enforcement officer requests or is able to interview, search, detain, or otherwise interact with the student for immigration enforcement purposes, unless prohibited by a court order or a judicial warrant, or in cases involving investigations of child abuse, neglect, or dependency. (Education Code 48906)

As early as possible, district staff shall notify the Superintendent or designee of any immigration enforcement-related request by a law enforcement officer for access to a student or to district property, including service of lawful warrants, subpoenas, petitions, complaints, or other similar documents.

Responding to Law Enforcement Officers on District Property

Unless a law enforcement officer declares that exigent circumstances exist and demands immediate access to the campus, district staff shall take the following actions when such an officer is actually or imminently present on district property for immigration enforcement purposes:

1. Advise the officer that before school personnel can respond to the officer's request, they must first receive notification and direction from the Superintendent, principal, or designee, except under exigent circumstances that necessitate immediate action
2. Request to see and record or otherwise document the officer's credentials, including his/her name and badge number, and the phone number of the officer's supervisor, and note or make a copy of all such information
3. Ask the officer for, and then record or otherwise document, the officer's reason for being on district property

4. Request that the officer produce any documentation that authorizes his/her school access, make copies of all such documentation, and retain at least one copy for district records
5. Contact and consult with the district's legal counsel or Superintendent or designee
6. Follow the direction from the district's legal counsel or Superintendent or designee

If the officer declares that exigent circumstances exist and demands immediate access to the campus, district staff shall comply with the officer's orders and immediately contact the Superintendent or designee and then the district's legal counsel.

Regardless of whether the officer declares that exigent circumstances exist, district staff shall not attempt to physically impede the officer, even if the officer appears to be acting outside the law or in excess of the officer's stated or documented authorization. If an officer enters the premises without consent, district staff shall document the officer's actions while on campus, but only to the extent that it does not impede the officer's actions.

After the officer leaves district property, district staff shall promptly make written notes of all interactions with the officer, including:

1. A list or copy of the officer's credentials and contact information, if known
2. The identity of all other district staff known to have communicated with the officer
3. A description of the officer's request and activities
4. The type of documentation, such as a warrant or subpoena, that authorized the officer's request or actions, what was requested by the documentation, and whether the documentation was signed by a judge
5. District staff's response to the officer's request
6. Any further action taken by the officer
7. Copies of any documents presented by the officer

District staff shall promptly provide a copy of these notes and any associated documents district staff has collected from the officer to the district's legal counsel or other district official designated by the Superintendent.

The district's legal counsel or other designated official shall submit a timely report to the Board of Trustees regarding the officer's requests and actions and the district's responses. (Education Code 234.7)

The Superintendent or designee shall also email the Bureau of Children's Justice in the California Department of Justice (BCJ@doj.ca.gov) regarding any attempt by a law enforcement officer to access a school site or a student for immigration enforcement purposes.

Responding to the Detention or Deportation of Student's Family Member

The Superintendent or designee shall encourage parents/guardians to update their emergency contact information as needed at any time. The Superintendent or designee shall notify parents/guardians that the district will only use information provided on the emergency cards in response to specific emergency situations and not for any other purpose.

The Superintendent or designee may also encourage all students and families to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a student's parent/guardian is detained or deported.

In an instance where a student's parent/guardian was detained or deported, the Superintendent or designee shall notify the student, as well as the individuals designated in the student's emergency contact information and any individual who presented a caregiver's authorization affidavit on behalf of the student, that the student continues to meet the residency requirements for attendance in the district if the student and the student's parent/guardian who was detained or deported satisfy the conditions as specified in Education Code 48204.4.

Parent/Guardian Notice Release Of Directory Information

The Family Educational Rights and Privacy Act (FERPA), a federal law, requires that Pioneer Union Elementary School District, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. However, the district may disclose appropriately designated "directory information" without written consent, unless you have advised the district to the contrary in accordance with district procedures. The primary purpose of directory information is to allow the district to include information from your child's education records in certain school and/or district publications. Examples include:

- i a playbill, showing your child's role in a drama production
- i the annual yearbook
- i honor roll or other recognition lists
- i graduation programs
- i sports activity sheets, such as for wrestling, showing weight and height of team members

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent/guardian's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require districts receiving assistance under the Elementary and Secondary Education Act of 1965 (ESEA) to provide military recruiters, upon request, with students' names, addresses, and telephone listings, unless parents/guardians have advised the district that they do not want their child's information disclosed without their prior written consent.

If you do not want the district to disclose any or all of the information designated below as directory information from your child's education records without your prior written consent, you must notify the district in writing by September 1. The district has designated the following information as directory information:

1. Student's Name
2. Address
3. Telephone number
4. Email address
5. Date of birth
6. Major field of study
7. Participation in officially recognized activities and sports
8. Weight and height of athletic team members
9. Dates of attendance

10. Degrees and awards received

11. Most recent previous school attended

Additionally, the district may disclose your child's student identification number, user identification, or other unique personal identifier used to communicate in electronic systems, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user.

In addition, the district may disclose a student identification number or other unique personal identifier that is displayed on a student identification badge, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a PIN, password, or other factor known or possessed only by the authorized user.

The district may not disclose a student's Social Security number. Directory information does not include your child's citizenship status, immigration status, place of birth, or any other information indicating national origin.

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 13.3

To: Pioneer School Board Members

Date: February 18, 2026

For:

- Information
- Discussion
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$6326

Item: 2026/2027 School Attendance Review Board Agreement with KCOE

Purpose:

California compulsory education law requires everyone between the ages of six and eighteen years of age to attend school, except students who have graduated from high school or passed the California High School Proficiency Exam and obtained parental permission.

In 1974, the Legislature enacted California *Education Code (EC)* Section 48320 to enhance the enforcement of compulsory education laws and to divert students with school attendance or behavior problems from the juvenile justice system until all available resources have been exhausted. *EC* Section 48321 provides several organizational structures for School Attendance Review Boards (SARBs) at the local and county level to create a safety net for students with persistent attendance or behavior problems. Although the goal of SARBs is to keep students in school and provide them with a meaningful educational experience, SARBs do have the power, when necessary, to refer students and their parents or guardians to court.



SCHOOL ATTENDANCE REVIEW BOARD AGREEMENT
2026-2027

THIS AGREEMENT made between the Kings County Office of Education, hereinafter called "SUPERINTENDENT" and **Pioneer Union Elementary School District**, hereinafter called "DISTRICT", provides SCHOOL ATTENDANCE REVIEW BOARD (SARB) services to the District for the 2026-2027 school year.

The Superintendent agrees to furnish to the District the following School Attendance Review Board services by staff of the Superintendent as follows:

District & County SARB Services:

- 1) KCOE will provide consultation services to the District prior to a District SARB referral
- 2) KCOE will generate and issue summonses for all District referrals
- 3) KCOE will create an agenda and organize the District SARB
- 4) KCOE will facilitate and chair all District SARB hearings
- 5) KCOE will coordinate and maintain the District SARB membership

County SARB Only:

- 6) KCOE will review and process all County SARB referrals
- 7) KCOE will create an agenda and facilitate the County SARB
- 8) KCOE will prepare the necessary documents when the County SARB approves a referral for an Ed Code Infraction and file with the appropriate law enforcement agency
- 9) KCOE will maintain, facilitate and host the Truancy Intervention Prevention Program (TIPP) at a KCOE approved facility.

FOR AND IN CONSIDERATION of the School Attendance Review Board services provided to the District by the Superintendent, the District agrees to pay the Superintendent an amount determined to be **\$4.75** for District and County SARB Board services or **\$3.75** for County SARB services only, based on the October 2025 CBEDS count minus "Independent Study Based Charter School" Programs, (i.e. Mid-Valley Charter, Crossroads Charter). Please check choice of service:

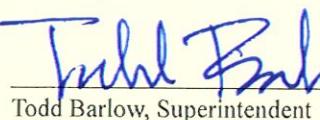
District and County SARB @ \$4.75 per CBEDS (Items 1-9 above)

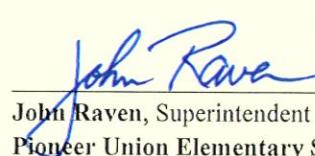
County SARB only @ \$3.75 per CBEDS (Items 6-9 at County level only)

CONTRACT TERMS AND CONDITIONS:

- The term shall be from July 1, 2026 through June 30, 2027
- Will be invoiced August 1, 2026

IN WITNESS WHEREOF the Superintendent of the District and the Superintendent of Schools of Kings County have affixed their signatures below.

 1/30/26
Todd Barlow, Superintendent
Kings County Office of Education

 2/6/26
John Raven, Superintendent
Pioneer Union Elementary School District

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 14.1

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Board Meeting
- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Classified Reduction in Force by Resolution 021826A

Purpose:

Education Code sections, 45101, 45115, 45117, 45298 and 45308 and other applicable statutory provisions authorize the District to layoff or reduce classified employees for lack of work or lack of funds with notice by March 15.

**BEFORE THE BOARD OF TRUSTEES OF THE
PIONEER UNION ELEMENTARY SCHOOL DISTRICT
KINGS COUNTY, CALIFORNIA**

In the Matter of the Reduction of
Classified School Services for the
2025-2026 School Year.

)

RESOLUTION NO. 021826A

WHEREAS, Education Code sections 45101, 45115, 45117, 45298 and 45308 and other applicable statutory provisions authorize the District to layoff or reduce classified employees for lack of work or lack of funds upon 60 days prior notice; and

WHEREAS, due to lack of work and/or lack of funds, the Board hereby finds that it is in the District's best interest that the positions listed on Exhibit "A" be eliminated or reduced for the 2026-27 school year;

NOW, THEREFORE, BE IT RESOLVED that as of the close of business June 30, 2026, the classified positions of the Pioneer Union Elementary School District listed on Exhibit "A" shall be eliminated or reduced.

BE IT FURTHER RESOLVED that the District Superintendent and/or his designee are authorized and directed to give notice of layoff to the affected employees and related notice to CSEA Chapter 813 pursuant to the relevant provisions of the classified collective bargaining agreement and applicable provisions of the Education Code.

BE IT FURTHER RESOLVED that the District Superintendent and/or his designee are authorized and directed to take any other actions necessary to effectuate the intent of this Resolution.

The foregoing Resolution was passed and adopted at a regular meeting of the Board of Trustees of the Pioneer Union Elementary School District on the 18th day of February 18, 2026 by the following vote:

AYES: _____

ABSENT: _____

NOES: _____

ABSTAIN: _____

Certified a true copy

Douglas Woods, President of Board of Trustees of
Pioneer Union Elementary School District
Kings County, California

Balea Avila, Clerk of the Board of Trustees of
Pioneer Union Elementary School District
Kings County, California

EXHIBIT "A"

Name	2025-26	2026-27	Action
Deborah Yanez – Food Services Clerk/Worker-AA606	22.50 wkly hrs.	10.00 wkly hrs.	Reduce
Sherri Castro – PS Teacher-AA119	12M 261 days 28.75 wkly hrs.	10M 180 days 22.50 wkly hrs.	Reduce Reduce

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 14.2

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Board Meeting
- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Personnel Requests

Purpose:

<u>Position</u>	<u>Request</u>
Psychologist - Intern	26/27 School Year
Inst. Aide I - FES	3.00 daily - 2 positions
Administrator	Temporary - ESY Program
Teacher - SDC	Temporary - ESY Program
Lead Cook	Temporary - ESY Program
Inst. Aide II - SDC	Temporary - ESY Program
Behavioral Technician	Temporary - ESY Program
Bus Driver	Temporary - ESY Program

Pioneer Union Elementary School District
Personnel Request

School/Department: Frontier Date of Request: 02/06/2026
Classification: Certificate Non Represented Program: Student Support

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From 08/06/2026 to 06/04/2027
Hours per day: _____ From: _____ to _____
Work Week: 37.50 Other: _____

Job Title and Duties: **Psychologist - Intern**

Special Qualification or Training: **PPS Intern Credential**

Justification for Request **Provide additional psychological services to sites**

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.06 16:10:04 -08'00'

Requesting Administrator's Signature

Change Current Position (hours, days, funding)

Job Number: _____ Date of Change: _____
 Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

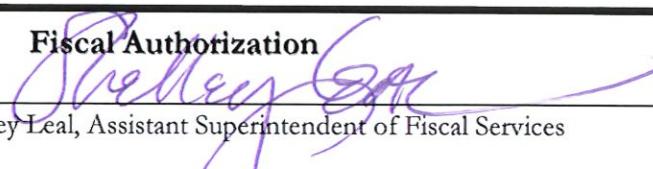
Justification for Request:

Requesting Administrator's Signature

Approve

Deny

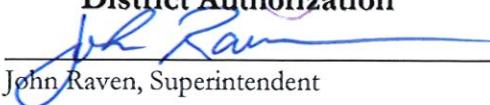
Fiscal Authorization


Shelley Leal, Assistant Superintendent of Fiscal Services

Approve

Deny

District Authorization


John Raven, Superintendent

Board Approved – Date: _____

Pioneer Union Elementary School District Personnel Request

School/Department: Pioneer Date of Request: 02/05/2026
Classification: Certificated Management Program: Extended School Year (ESY)

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From 06/08/2026 to 06/26/2026
Hours per day: 6.00 From: _____ to _____
Work Week: M-F Other: _____

Job Title and Duties: **Administrator- Principal**

Special Qualification or Training: **Admin. Credential**

Justification for Request **Admin. support for ESY program**

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.06 14:16:03 -08'00'

Requesting Administrator's Signature

Change Current Position (hours, days, funding)

Job Number: _____ Date of Change: _____

Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

Justification for Request:

Requesting Administrator's Signature

Approve

Deny

Fiscal Authorization

Shelley Leal, Assistant Superintendent of Fiscal Services

Approve

Deny

District Authorization

John Raven, Superintendent

Board Approved – Date: _____

Pioneer Union Elementary School District
Personnel Request

School/Department: Pioneer Date of Request: 02/06/2026
Classification: Certificated Program: Extended School Year (ESY)

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From 06/08/2026 to 06/26/2026
Hours per day: 6.00 From: 8:00 am to 2:00 pm
Work Week: M-F Other: _____

Job Title and Duties: **Teacher - SDC**

Special Qualification or Training: **Appropriate credential for special education**

Justification for Request **Provide instruction for ESY program**

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.06 15:20:30 -08'00'

Requesting Administrator's Signature

Change Current Position (hours, days, funding)

Job Number: _____ Date of Change: _____

Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

Justification for Request:

Requesting Administrator's Signature

Approve

Deny

Fiscal Authorization

Shelley Leal, Assistant Superintendent of Fiscal Services

Approve

Deny

District Authorization

John Raven, Superintendent

Board Approved – Date: _____

Pioneer Union Elementary School District Personnel Request

School/Department: Pioneer Date of Request: 02/06/2026
Classification: Classified Program: Extended School Year (ESY)

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From 06/08/2026 to 06/26/2026
Hours per day: 2.00 From: _____ to _____
Work Week: M-F Other: _____

Job Title and Duties: Lead Cook

Special Qualification or Training: Food handlers managers certificate

Justification for Request Food services for ESY program

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.06 15:23:06 -08'00'

Requesting Administrator's Signature

Change Current Position (hours, days, funding)

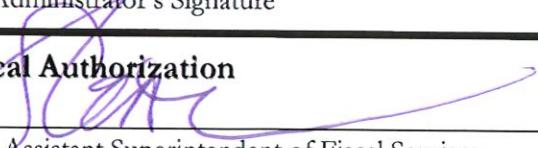
Job Number: _____ Date of Change: _____

Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

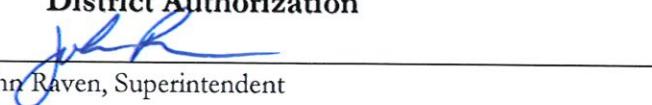
Justification for Request:

Requesting Administrator's Signature

Fiscal Authorization


Shelley Leal, Assistant Superintendent of Fiscal Services

District Authorization


John Raven, Superintendent

Board Approved – Date: _____

Pioneer Union Elementary School District
Personnel Request

School/Department: Pioneer Date of Request: 02/06/2026
Classification: Classified Program: Extended School Year (ESY)

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From 06/08/2026 to 06/26/2026
Hours per day: 5.75 From: 8:00 am to 1:45 pm
Work Week: M-F Other: _____

Job Title and Duties: Instructional Aide II - SDC

Special Qualification or Training:

Justification for Request Student support for ESY program

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.06 15:28:37 -08'00'

Requesting Administrator's Signature

Change Current Position (hours, days, funding)

Job Number: _____ Date of Change: _____
 Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

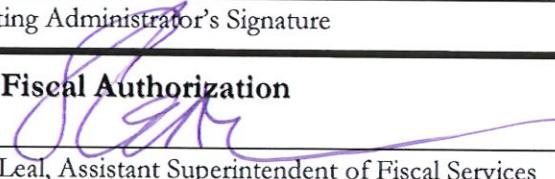
Justification for Request:

Requesting Administrator's Signature

Approve

Deny

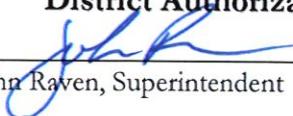
Fiscal Authorization


Shelley Leal, Assistant Superintendent of Fiscal Services

Approve

Deny

District Authorization


John Raven, Superintendent

Board Approved – Date: _____

Pioneer Union Elementary School District Personnel Request

School/Department: Pioneer Date of Request: 02/06/2026
Classification: Classified Program: Extended School Year (ESY)

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From 06/08/2026 to 06/27/2025
Hours per day: 5.75 From: _____ to _____
Work Week: _____ Other: _____

Job Title and Duties: **Behavior Technician**

Special Qualification or Training: **RBT Certificate**

Justification for Request **Support for ESY program**

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.06 16:26:10 -08'00'

Requesting Administrator's Signature

Change Current Position (hours, days, funding)

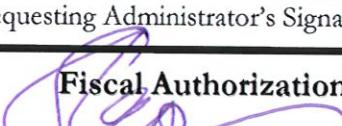
Job Number: _____ Date of Change: _____
 Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

Justification for Request:

Requesting Administrator's Signature

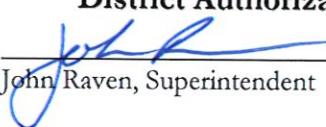
Approve

Deny

Fiscal Authorization

Shelley Leal, Assistant Superintendent of Fiscal Services

Approve

Deny

District Authorization

John Raven, Superintendent

Board Approved – Date: _____

Pioneer Union Elementary School District
Personnel Request

School/Department: Transportation Date of Request: 02/06/2026
Classification: Classified Program: Summer School

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From 06/08/2026 to 06/26/2026
Hours per day: 2.00-3.00 From: _____ to _____
Work Week: M-F Other: _____

Job Title and Duties: **Bus Driver**

Special Qualification or Training: **Commercial License**

Justification for Request **Transportation services for ESY program**

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.06 16:23:33 -08'00'

Requesting Administrator's Signature

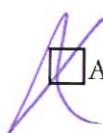
Change Current Position (hours, days, funding)

Job Number: _____ Date of Change: _____

Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

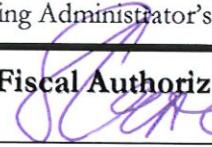
Justification for Request:

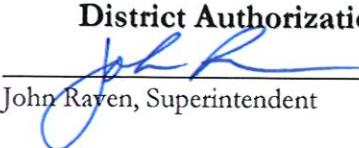
Requesting Administrator's Signature

 Approve

Deny

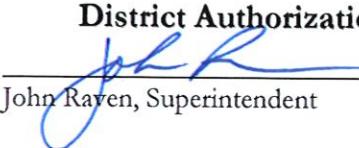
Fiscal Authorization

 Shelley Leal, Assistant Superintendent of Fiscal Services

 Approve

Deny

District Authorization

 John Raven, Superintendent

Board Approved – Date: _____

Pioneer Union Elementary School District
Personnel Request

School/Department: Frontier Elementary Date of Request: 02/13/2026
Classification: Classified Program: Instruction

Add New Position

Permanent Projected First Day of Job: _____
 Temporary Help – (Less than 6 months) From _____ to _____
Hours per day: 3.00 From: _____ to _____
Work Week: _____ Other: _____

Job Title and Duties: Instructional Aide I - 2 positions

Special Qualification or Training:

Justification for Request Increased enrollment in the TK program

Tina Brooks

Digitally signed by Tina Brooks
Date: 2026.02.13 08:33:50 -08'00'

Requesting Administrator's Signature

Change Current Position (hours, days, funding)

Job Number: _____ Date of Change: _____
 Delete Remain Unfilled Increase Decrease Hours
 New Schedule: _____
Old Hours: _____ New Hours: _____
 Funding Change

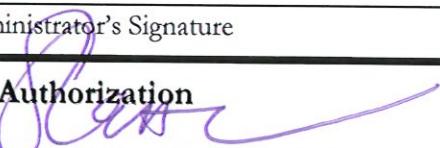
Justification for Request:

Requesting Administrator's Signature

Approve

Deny

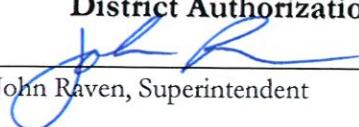
Fiscal Authorization


Shelley Leal, Assistant Superintendent of Fiscal Services

Approve

Deny

District Authorization


John Raven, Superintendent

Board Approved – Date: _____

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 14.3

To: Pioneer School Board Members

Date: February 18, 2026

For:

- Information
- Discussion
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Job Description Update(s)

Purpose:

New job description for the following position:

Psychologist - INTERN

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

District Psychologist - Intern

Job Description

Under direction of the Superintendent or designee, provide direct services for assigned programs; perform individual psychological observations, evaluations and assessments of referred students; assist in the Individual Educational Program (IEP) planning process; provide counseling support and consultation to pupils, parents and educational staff; and do other related work as required.

Supervision Received and Exercised

The Psychologist works under the direct supervision of the Superintendent or designee.

Requirements

1. Possess or be eligible to apply for an Pupil Personnel Services Intern Credential
2. Possess a valid California driver license and maintain insurability.

Required Qualifications

1. Proper English usage, grammar, vocabulary, spelling and punctuation;
2. Modern psychological principles, processes and techniques;
3. Accepted psychological observation, evaluation and assessment instruments, procedures and applications;
4. Applicable directives, standards, procedures, policies, rules, regulations, codes laws and guidelines governing special education;
5. Data tracking and collection, record management and reporting methods;
6. Processes involved with Individualized Education Program (IEP) for special education students;
7. Advanced concepts of child growth, development and behavioral characteristics

Ability:

1. Demonstrate an understanding, patient, respectful and receptive attitude toward exceptional needs students of varied age groups;
2. Establish and maintain cooperative and effective working relationships with children and adults contacted in the course of work;
3. Understand, carry out and communicate oral and written directions;
4. Process student referrals, and conduct and supervise psychological observations, evaluations and assessments;
5. Complete Case Studies, and plan and develop Individual Educational Programs for qualifying Special Education students;
6. Provide training, assistance, guidance, consultation and support to pupils, parents and educational staff in counseling and psychological evaluation procedures;
7. Maintain accurate records and files, and prepare documents and reports;
8. Be flexible and receptive to change;
9. Attend in-service training, conferences and meetings, as needed.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

District Psychologist - Intern

Essential Duties

1. Under the direction of the department manager, consult and collaborate with educational staff regarding pupils with emotional, learning, behavioral, and other psychological problems, in accordance with all directives, standards, procedures, policies, laws, rules, regulations, codes and guidelines;
2. Process referrals, perform observations, and administer evaluation and assessment instruments to individual students;
3. Interpret, analyze, evaluate, document, track and report results of observations and assessments;
4. Develop plans for individual students and assist in the implementation of recommended courses of action;
5. Consult with teachers, support staff and parents, serve as an integral member of the IEP team, attend meetings and parent conferences, as needed.
6. Document Case Study results, maintain accurate records and other required data, prepare and submit reports in a timely manner;
7. Maintain liaison with health, mental health and other types of service specialists and agencies;
8. Serve as a resource to provide formal and informal training, guidance, consultation, support and assistance to pupils, parents, educators, service providers and agencies as needed;
9. Keep current with issues, laws and regulations regarding psychological services, special education, educational trends, and other issues related to children with exceptional needs;
10. Maintain strict student and parent confidentiality;
11. Perform other related duties, as assigned.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

District Psychologist - Intern

1.	Seldom	=	Less than 25 percent
2.	Occasional	=	25-50 percent
3.	Often	=	51-75 percent
4.	Very frequent	=	76 percent and above

<u>2-3</u>	a.	Ability to work at a desk, conference table or in meetings of various configurations.
<u>3</u>	b.	Ability to stand and circulate for extended periods of time.
<u>4</u>	c.	Ability to see for purposes of reading laws and codes, rules and policies and other printed matter and observing students.
<u>4</u>	d.	Ability to hear and understand speech at normal levels.
<u>4</u>	e.	Ability to communicate so others will be able to clearly understand normal conversation.
<u>1-2</u>	f.	Ability to bend and twist, stoop, kneel, run and crawl.
<u>1-2</u>	g.	Ability to lift <u>50</u> lbs.
<u>1-2</u>	h.	Ability to carry <u>50</u> lbs.
<u>3</u>	i.	Ability to reach in all directions.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 15.1

To: Pioneer School Board Members

Board Date: February 18, 2026

For:

- Information
- Action
- First Reading

Recommendation:

- Approve
- Deny
- N/A

Fiscal Impact: \$0

Item: Financial Audit Report Certification 2024-2025

Purpose:

Education Code 41020.3 requires the governing board of each local educational agency (LEA) to review, at public meetings, the annual audit of the LEA for the prior fiscal year.

**PIONEER UNION ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS
HANFORD, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2025

**BORCHARDT, CORONA, FAETH & ZAKARIAN
Certified Public Accountants
7088 N. Maple Ave., Ste. 103
Fresno, California 93720-0391**

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
AUDIT REPORT
YEAR ENDED JUNE 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
INTRODUCTORY SECTION	
Management's Discussion and Analysis (Required Supplementary Information)	4
FINANCIAL SECTION	
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet - Governmental Funds	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Net Position - Enterprise Fund	17
Statement of Revenues, Expenses, and Changes in Fund Net Position - Enterprise Fund	18
Statement of Cash Flows - Proprietary Fund	19
Notes to the Basic Financial Statements	20
<u>Required Supplementary Information</u>	
Budgetary Comparison Schedules	
General Fund	48
Schedule of the District's Proportionate Share of the Net Pension Liability – California State Teachers' Retirement System (CalSTRS)	49
Schedule of District's Contributions – California State Teachers' Retirement System (CalSTRS)	50
Schedule of the District's Proportionate Share of the Net Pension Liability – California Public Employees' Retirement System (CalPERS)	51
Schedule of District's Contributions – California Public Employees' Retirement System (CalPERS)	52
Schedule of Changes in the Total OPEB Liability and Related Ratios	53
OTHER SUPPLEMENTARY INFORMATION SECTION	
Schedule of Average Daily Attendance	54
Schedule of Instructional Time	55
Schedule of Financial Trends and Analysis	56
Schedule of Expenditures of Federal Awards	57
Reconciliation of Annual Financial and Budget Report With Audited Financial Statements	59
OTHER INFORMATION SECTION	
Organization	60
OTHER INDEPENDENT AUDITOR'S REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	61
Independent Auditor's Report on State Compliance and on Internal Control over Compliance for State Programs	62
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	66
FINDINGS AND RECOMMENDATIONS SECTION	
Schedule of Findings and Questioned Costs	68
Corrective Action Plan	72
Summary Schedule of Prior Audit Findings	73



Independent Auditor's Report

Board of Trustees
Pioneer Union Elementary School District
Hanford, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pioneer Union Elementary School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pioneer Union Elementary School District as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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 after.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, Schedules of the District's Proportionate Share of the Net Pension Liability, Schedules of District's Pension Contributions, and Schedule of Changes in the Total OPEB Liability and Related Ratios, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pioneer Union Elementary School District's basic financial statements. The other supplementary information schedules listed in the table of contents are presented for purposes of additional analysis as required by the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information includes the District's Organization Structure as required by the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2026, on our consideration of Pioneer Union Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pioneer Union Elementary School 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 Pioneer Union Elementary School District's internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth
& Bykavian*

Fresno, California
January 13, 2026

Introductory Section

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Management's Discussion and Analysis (MD&A)

June 30, 2025

INTRODUCTION

The Management's Discussion and Analysis of the Pioneer Union Elementary School District's financial statements provide an overall review of the District's financial activities for the fiscal year ended June 30, 2025. This analysis will look at the Pioneer Union Elementary School District's financial performance as a whole. The management's discussion and analysis should be reviewed in conjunction with the Auditor's report, notes to the basic financial statements and the basic governmental wide financial statements to enhance the understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

- The Pioneer Union Elementary School District's Government-Wide Statement of Net Position illustrates total net position of \$27,866,044, the result of assets and deferred outflows of \$67,834,399 minus liabilities and deferred inflows of \$39,968,355.
- General Revenues accounted for \$21,927,115 (79.27%) of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions account for \$5,735,763 (20.73%) of total revenues of \$27,662,878.
- The District has \$27,497,471 in expenses related to governmental and business activities.
- The General Fund reported a positive fund balance of \$10,366,913.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the Pioneer Union Elementary School District as a whole, and then proceed to provide an increasingly detailed look at specific financial activities. The report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *District-Wide financial statements* that provide both *short-term* and *long-term* information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the District-Wide statements.
- The *governmental funds* statements tell how *basic* services like regular and special education were financed in the *short term*, as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and support the financial statements with a comparison of the District's budget for the year.

District Wide Statements

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

The two District-Wide statements report the District's net position and changes in them. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. The reader will need to consider other non-financial factors such as property tax base, current property tax law, student enrollment, and facility conditions in arriving at their conclusion regarding the overall health of the District.

In the District-Wide financial statements, the District's activities are divided into two categories:

Governmental activities - Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes and the LCFF finance most of these activities.

Business type activities - The District charges fees to cover the costs of certain services it provides. The District's Child Care programs are included here.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance. The District's two types of funds, governmental and proprietary, use different accounting approaches as further described in the notes to the financial statements.

- **Governmental Funds:**

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting. Governmental fund statements provide a detailed short-term view of the District's general governmental operations and the basic services it provides. Governmental fund information helps you determine whether there are more or less financial resources available to spend in the near future to finance the District's program. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the notes to the financial statements.

Governmental funds include most of the major funds of the District. A more detailed discussion of Governmental funds is included in the notes to the financial statements.

- **Proprietary Funds:**

Proprietary funds use the same basis of accounting as business-type activities, therefore the statements will essentially match. The District's Proprietary funds include the Child Development Fund.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The "Statement of Net Position" provides the perspective of the District as a whole. Table 1 provides a summary of the District's net position for fiscal years 2024-25 and 2023-24.

Table 1
Statement of Net Position

	Governmental and Business Activities		Total Percentage Change
	2025	2024	2025-2024
Assets:			
Current and Other Assets	\$ 19,983,036	\$ 20,587,357	(2.94%)
Capital Assets, Net of Accumulated Depreciation	41,315,793	41,475,710	(0.39%)
TOTAL ASSETS	61,298,829	62,063,067	(1.23%)
Deferred Outflows of Resources	6,535,570	6,659,735	(1.86%)
Liabilities:			
Current and Other Liabilities	1,870,466	1,667,849	12.15%
Long-Term Debt	36,502,451	38,119,265	(4.24%)
TOTAL LIABILITIES	38,372,917	39,787,114	(3.55%)
Deferred Inflows of Resources	1,595,438	1,235,051	29.18%
Net Position:			
Net Investment in Capital Assets	25,345,323	24,640,763	2.86%
Restricted	11,124,841	12,238,588	(9.10%)
Unrestricted	(8,604,120)	(9,178,714)	(6.26%)
TOTAL NET POSITION	\$ 27,866,044	\$ 27,700,637	0.60%

Change in Net Position

Comparative financial information as of June 30, 2025 and 2024 from the Statement of Activities is summarized in Table 2.

The District's total revenues were \$27,662,878. A majority of the revenue comes from LCFF sources 70.24%.

The total cost of all programs and services was \$27,497,471. The District's expenses are predominately related to educating and caring for students 69.26%. Administrative activities accounted for just 6.81% of total costs. The remaining expenses were for ancillary services, enterprise, plant services (maintenance and operations), other outgo, interest on long-term obligations and child development. The 2024 and 2025 interest on long term obligations are reported net of the bond premiums and discounts.

Table 2
Statement of Activities

	Governmental and Business Activities		Total Percentage Change 2025-2024
	2025	2024	
Revenues:			
Program Revenues:			
Charges for Services	\$ 1,105,142	\$ 1,221,053	(9.49%)
Operating Grants and Contributions	4,630,621	6,450,180	(28.21%)
General Revenues:			
LCFF Sources	19,430,112	18,609,951	4.41%
Other General Revenues	2,497,003	1,908,925	30.81%
TOTAL REVENUES	27,662,878	28,190,109	(1.87%)
Expenses:			
Instruction	13,715,256	13,944,509	(1.64%)
Instruction-Related Services	2,476,019	2,557,332	(3.18%)
Pupil Services	2,852,503	2,939,155	(2.95%)
Ancillary Services	94,985	73,694	28.89%
Enterprise	(22,128)	508	(>100.00%)
General Administration	1,871,539	1,794,759	4.28%
Plant Services	3,995,422	3,586,052	11.42%
Other Outgo	1,083,556	799,929	35.46%
Interest on Long-Term Obligations	791,835	793,815	(0.25%)
Child Development	638,484	606,238	5.32%
TOTAL EXPENSES	27,497,471	27,095,991	1.48%
INCREASE (DECREASE) IN NET POSITION	\$ 165,407	\$ 1,094,118	(84.88%)
BEGINNING NET POSITION	27,700,637	26,606,519	4.11%
ENDING NET POSITION	\$ 27,866,044	\$ 27,700,637	0.60%

Governmental and Business Activities

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was not funded by charges for services, operating grants and capital grants and contributions.

Table 3
Net Cost of Governmental and Business Activities

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Instruction	\$ 13,715,256	\$ 13,944,509	\$ 11,870,710	\$ 10,774,162
Instruction-Related Services	2,476,019	2,557,332	2,075,826	1,974,640
Pupil Services	2,852,503	2,939,155	1,343,960	1,304,768
Ancillary Services	94,985	73,694	38,547	39,876
Enterprise	(22,128)	508	(22,128)	508
General Administration	1,871,539	1,794,759	1,548,639	1,369,273
Plant Services	3,995,422	3,586,052	2,997,235	2,336,775
Other Outgo	1,083,556	799,929	1,083,556	799,929
Interest on Long-Term Obligations	791,835	793,815	791,835	793,815
Child Development	638,484	606,238	33,528	31,012
TOTAL	<u>\$ 27,497,471</u>	<u>\$ 27,095,991</u>	<u>\$ 21,761,708</u>	<u>\$ 19,424,758</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL AND ENTERPRISE FUNDS

Governmental and Enterprise Funds

The financial performance of the District as a whole is reflected in its governmental and enterprise funds as well. See Table 4. As the District completed the year, its governmental and enterprise funds reported a combined fund balance of \$18,261,913 which is a decrease of \$814,014 from last year's ending fund balance of \$19,075,927.

Table 4
Governmental & Enterprise Funds Balances and Activity

	Balances and Activity			
	Revenues and Other Sources		Expenditures and Other Uses	
	July 1, 2024	June 30, 2025	July 1, 2024	June 30, 2025
General	\$ 9,764,927	\$ 24,840,531	\$ 25,157,321	\$ 9,448,137
Student Activity	21,445	50,249	44,150	27,544
Child Development	141,127	620,240	638,484	122,883
Cafeteria	843,844	1,263,637	1,054,378	1,053,103
Deferred Maintenance	502,545	12,162	285,765	228,942
Special Reserve Fund for Post-Employment Benefits	872,067	122,573	75,864	918,776
Capital Facilities	2,043,420	560,477	966,914	1,636,983
County School Facilities				
Special Reserve Fund for Capital Outlay Projects	222,323	3,603	225,926	-
Bond Interest and Redemption	750,470	789,500	762,931	777,039
Debt Service	3,913,759	134,747	-	4,048,506
Totals	<u>\$ 19,075,927</u>	<u>\$ 28,397,719</u>	<u>\$ 29,211,733</u>	<u>\$ 18,261,913</u>

The decrease in the General Fund is due to the spending down of one-time discretionary funding provided by the State. This includes the Arts, Music and Instructional Materials grant that ends in June of 2026 and the Learning Recovery Emergency Block Grant that is due to sunset in 2028.

The Cafeteria Fund continues to show an increase due to the Universal Meals lunch program and the amount of students eating breakfast and lunch.

The decrease in Deferred Maintenance is because the district did not make contributions to the fund in fiscal year 2024-25.

The decrease in the Capital Facilities Fund is due to the ongoing TK project at FES and the kitchen upgrade, freezer project at Pioneer Middle School.

General Fund Budgetary Highlights

The District's budget is prepared in accordance with California law and is based on the budgetary basis of accounting, utilizing cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The District begins the budget process in January of each year, to be completed by June 30th. After the CDE updates their forecast of changes in the State revenue and expenditure assumptions, the operating budget begins at the school level. The departments provide input to the Business Office for their budget needs. The budget is reviewed monthly to ensure management becomes aware of any significant variations during the year.

In June of each year, a Budget is adopted by the Pioneer Union Elementary School District's Board of Trustees, effective July 1 through June 30th. The Budget is based on year-ending projections from the previous year's budget. As the school year progresses, the Budget is revised and updated, with numerous financial reports made public outlining the revisions. In August of the following year, the books are closed for the July 1 – June 30 fiscal year, and the results are audited, yielding actual final numbers.

There are several reasons for Budget revisions. Most notable are any salary increases granted by the Board of Trustees for district employees. The original budget does not presume salary increases. Also, any changes in the number of staff and/or staff utilization of health and welfare benefits that vary from the original projections would also yield budget revisions.

The addition of one-time discretionary money that isn't anticipated or penalties in programs like ELOP that are anticipated but not taken, will affect the original beginning balance estimates. This and adjusting for declining enrollment or additional TK students, while still making sure our classes are fully staffed, can also cause additional budget revisions.

STUDENT ENROLLMENT & DEMOGRAPHIC TRENDS

The Pioneer Union Elementary School District saw a positive enrollment trend, recording an increase of 51 students on the 2024-25 CBEDS day (the first Wednesday in October). However, due to the decrease in new housing developments, enrollment growth is projected to slow down in the coming years.

In addition to tracking enrollment, the district also watches actual Average Daily Attendance (ADA). The ADA is typically lower than a District's enrollment, although the two terms are often (though incorrectly) used interchangeably. The anticipated 2025-26 budgeted ADA for LCFF funding is 1,617.72 while the actual district ADA is projected to be 1593.56.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of the fiscal year 2024-25, the District had \$41,315,793 invested in land, buildings, land improvements, equipment, work in progress, and lease assets, net of depreciation or amortization. Table 5 shows these assets. More detailed information about capital assets can be found in the notes to the financial statements.

Table 5
Capital Assets (Net of Depreciation/Amortization)

	Governmental Activities		Total Percentage Change 2025-2024
	2025	2024	
Land	\$ 3,232,515	\$ 3,232,515	0.00%
Land Improvements	2,650,291	2,629,645	0.79%
Buildings	32,241,246	33,165,580	(2.79%)
Equipment	695,073	659,711	5.36%
Work in Progress	2,232,937	1,556,427	43.47%
Lease Assets	263,731	231,832	13.76%
NET CAPITAL ASSETS	\$ 41,315,793	\$ 41,475,710	(0.39%)

Debt

At June 30, 2025, the District had \$36,502,451 in outstanding long-term obligations. Table 6 summarizes these obligations. More detailed information about long term debt can be found in the notes to the financial statements.

**Table 6
Long-Term Obligations**

	Governmental Activities		Percentage of Change 2025-2024
	2025	2024	
Net Pension Liability	\$ 16,780,280	\$ 17,756,013	(5.50%)
General Obligation Bonds	10,913,571	11,378,571	(4.09%)
Accreted Interest - Bonds	2,986,603	2,662,202	12.19%
Certificates of Participation	4,545,000	4,900,000	(7.24%)
Total OPEB Liability	739,307	815,622	(9.36%)
Financed Purchases	246,407	326,107	(24.44%)
Compensated Absences	25,791	50,481	(48.91%)
Leases Payable	265,492	230,269	15.30%
TOTAL LONG-TERM DEBT	\$ 36,502,451	\$ 38,119,265	(4.24%)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District's CBEDS enrollment for 2025-26 was 1,671, a decrease of 16 students from 2024-25. Despite a COLA of 2.3%, the negotiated salary increase was settled at 1.75%. Considering the combined impact of declining enrollment, annual step and column increases, and rising health benefit costs, the district is projected to continue deficit spending in the 2025-26 fiscal year.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Pioneer Union Elementary School District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Shelley Leal
Assistant Superintendent, Fiscal Services
1888 N. Mustang Drive
Hanford, CA 93230

Financial Section

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS:			
Cash in County Treasury	\$ 19,255,273	\$ 111,559	\$ 19,366,832
Cash on Hand and in Banks	--	16,895	16,895
Cash in Revolving Fund	1,550	--	1,550
Accounts Receivable	566,491	1,347	567,838
Stores Inventories	9,169	--	9,169
Prepaid Expenses	20,752	--	20,752
Capital Assets:			
Land	3,232,515	--	3,232,515
Land Improvements, Net	2,650,291	--	2,650,291
Buildings, Net	32,241,246	--	32,241,246
Equipment, Net	695,073	--	695,073
Work in Progress	2,232,937	--	2,232,937
Lease Assets, Net	263,731	--	263,731
Total Assets	<u>61,169,028</u>	<u>129,801</u>	<u>61,298,829</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Outflows of Resources - Pensions	6,503,337	--	6,503,337
Deferred Outflows of Resources - OPEB	32,233	--	32,233
Total Deferred Outflows of Resources	<u>6,535,570</u>	<u>--</u>	<u>6,535,570</u>
LIABILITIES:			
Accounts Payable	1,857,457	6,918	1,864,375
Unearned Revenue	6,091	--	6,091
Noncurrent Liabilities:			
Net Pension Liability	16,780,280	--	16,780,280
Total OPEB Liability	739,307	--	739,307
Due within one year	1,061,266	--	1,061,266
Due in more than one year	17,921,598	--	17,921,598
Total Liabilities	<u>38,365,999</u>	<u>6,918</u>	<u>38,372,917</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred Inflows of Resources - Pensions	1,342,416	--	1,342,416
Deferred Inflows of Resources - OPEB	253,022	--	253,022
Total Deferred Inflows of Resources	<u>1,595,438</u>	<u>--</u>	<u>1,595,438</u>
NET POSITION:			
Net Investment in Capital Assets	25,345,323	--	25,345,323
Restricted For:			
Federal and State Programs	4,662,312	--	4,662,312
Debt Service	4,825,545	--	4,825,545
Capital Projects	1,636,984	--	1,636,984
Unrestricted	(8,727,003)	122,883	(8,604,120)
Total Net Position	<u>\$ 27,743,161</u>	<u>\$ 122,883</u>	<u>\$ 27,866,044</u>

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
PRIMARY GOVERNMENT:			
Governmental Activities:			
Instruction	\$ 13,715,256	\$ --	\$ 1,844,546
Instruction-Related Services	2,476,019	--	400,193
Pupil Services	2,852,503	295	1,508,248
Ancillary Services	94,985	--	56,438
Enterprise	(22,128)	--	--
General Administration	1,871,539	1,809	321,091
Plant Services	3,995,422	498,082	500,105
Other Outgo	1,083,556	--	--
Interest on Long-Term Obligations	791,835	--	--
Total Governmental Activities	<u>26,858,987</u>	<u>500,186</u>	<u>4,630,621</u>
Business-type Activities:			
Child Development	638,484	604,956	--
Total Business-type Activities	<u>638,484</u>	<u>604,956</u>	<u>--</u>
Total Primary Government	<u>\$ 27,497,471</u>	<u>\$ 1,105,142</u>	<u>\$ 4,630,621</u>

General Revenues:
 LCFF Sources
 State Revenues
 Local Revenues
 Total General Revenues
 Change in Net Position
 Net Position - Beginning
 Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (11,870,710)	\$ (11,870,710)	
(2,075,826)	(2,075,826)	
(1,343,960)	(1,343,960)	
(38,547)	(38,547)	
22,128	22,128	
(1,548,639)	(1,548,639)	
(2,997,235)	(2,997,235)	
(1,083,556)	(1,083,556)	
(791,835)	(791,835)	
<u>(21,728,180)</u>	<u>(21,728,180)</u>	
 --	\$ (33,528)	(33,528)
--	(33,528)	(33,528)
<u>(21,728,180)</u>	<u>(33,528)</u>	<u>(21,761,708)</u>
 19,430,112	--	19,430,112
383,166	--	383,166
<u>2,098,553</u>	<u>15,284</u>	<u>2,113,837</u>
<u>21,911,831</u>	<u>15,284</u>	<u>21,927,115</u>
183,651	(18,244)	165,407
<u>27,559,510</u>	<u>141,127</u>	<u>27,700,637</u>
\$ <u>27,743,161</u>	\$ <u>122,883</u>	\$ <u>27,866,044</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2025

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 11,571,800	\$ 4,048,506	\$ 3,634,967	\$ 19,255,273
Cash in Revolving Fund	1,550	--	--	1,550
Accounts Receivable	339,758	--	226,733	566,491
Due from Other Funds	40	--	--	40
Stores Inventories	--	--	9,169	9,169
Prepaid Expenditures	20,752	--	--	20,752
Total Assets	<u>11,933,900</u>	<u>4,048,506</u>	<u>3,870,869</u>	<u>19,853,275</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 1,560,896	\$ --	\$ 147,218	\$ 1,708,114
Due to Other Funds	--	--	40	40
Unearned Revenue	6,091	--	--	6,091
Total Liabilities	<u>1,566,987</u>	<u>--</u>	<u>147,258</u>	<u>1,714,245</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	1,550	--	--	1,550
Stores Inventories	--	--	9,169	9,169
Prepaid Items	20,752	--	--	20,752
Restricted Fund Balances	3,618,380	--	3,485,500	7,103,880
Committed Fund Balances	--	--	228,942	228,942
Assigned Fund Balances	5,471,231	4,048,506	--	9,519,737
Unassigned:				
Reserve for Economic Uncertainty	1,255,000	--	--	1,255,000
Total Fund Balance	<u>10,366,913</u>	<u>4,048,506</u>	<u>3,723,611</u>	<u>18,139,030</u>
Total Liabilities and Fund Balances	<u>\$ 11,933,900</u>	<u>\$ 4,048,506</u>	<u>\$ 3,870,869</u>	<u>\$ 19,853,275</u>

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balances - governmental funds balance sheet	\$ 18,139,030
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	41,052,062
Payables for bond principal which are not due in the current period are not reported in the funds.	(10,913,571)
Payables for leases which are not due in the current period are not reported in the funds.	(265,492)
Payables for debt interest which are not due in the current period are not reported in the funds.	(149,343)
Payables for notes which are not due in the current period are not reported in the funds.	(4,545,000)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(25,791)
Payables for contracts which are not due in the current period are not reported in the funds.	(246,407)
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(16,780,280)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(1,342,416)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	6,503,337
The accumulated accretion of interest on capital appreciation bonds is not reported in the funds.	(2,986,603)
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.	(739,307)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.	(253,022)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.	32,233
Lease assets used in governmental activities are not reported in the funds.	<u>263,731</u>
Net position of governmental activities - Statement of Net Position	\$ <u>27,743,161</u>

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 11,681,683	\$ --	\$ --	\$ 11,681,683
Education Protection Account Funds	5,659,298	--	--	5,659,298
Local Sources	2,089,131	--	--	2,089,131
Federal Revenue	386,454	--	600,778	987,232
Other State Revenue	2,926,855	--	629,682	3,556,537
Other Local Revenue	1,957,158	134,747	1,449,168	3,541,073
Total Revenues	24,700,579	134,747	2,679,628	27,514,954
Expenditures:				
Current:				
Instruction	14,391,559	--	--	14,391,559
Instruction - Related Services	2,634,383	--	--	2,634,383
Pupil Services	1,883,305	--	979,232	2,862,537
Ancillary Services	49,730	--	44,150	93,880
General Administration	1,884,552	--	36,000	1,920,552
Plant Services	2,739,906	--	9,180	2,749,086
Other Outgo	1,083,556	--	--	1,083,556
Capital Outlay	369,338	--	866,846	1,236,184
Debt Service:				
Principal	26,813	--	933,925	960,738
Interest	3,779	--	470,731	474,510
Total Expenditures	25,066,921	--	3,340,064	28,406,985
Excess (Deficiency) of Revenues Over (Under) Expenditures	(366,342)	134,747	(660,436)	(892,031)
Other Financing Sources (Uses):				
Other Sources	96,261	--	--	96,261
Total Other Financing Sources (Uses)	96,261	--	--	96,261
Net Change in Fund Balance	(270,081)	134,747	(660,436)	(795,770)
Fund Balance, July 1	10,636,994	3,913,759	4,384,047	18,934,800
Fund Balance, June 30	\$ 10,366,913	\$ 4,048,506	\$ 3,723,611	\$ 18,139,030

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds \$ (795,770)

Amounts reported for governmental activities in the Statement of Activities
("SOA") are different because:

Capital outlays are not reported as expenses in the SOA.	1,236,183
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,331,738)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	465,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	495,738
The accretion of interest on capital appreciation bonds is not reported in the funds.	(324,401)
(Increase) decrease in accrued interest from beginning of period to end of period.	7,076
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	24,690
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(96,261)
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.	2,947,081
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(2,401,367)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	21,782
The amortization of lease assets used in governmental activities is not reported in the funds.	<u>(64,362)</u>

Change in net position of governmental activities - Statement of Activities \$ 183,651

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT**STATEMENT OF NET POSITION****ENTERPRISE FUND**

JUNE 30, 2025

	Nonmajor Enterprise Fund	Child Development Fund
ASSETS:		
Current Assets:		
Cash in County Treasury	\$ 111,559	
Cash on Hand and in Banks	16,895	
Accounts Receivable	1,347	
Total Current Assets	129,801	
Total Assets	129,801	
LIABILITIES:		
Current Liabilities:		
Accounts Payable	\$ 6,918	
Total Current Liabilities	6,918	
Total Liabilities	6,918	
NET POSITION:		
Unrestricted (Deficit)	122,883	
Total Net Position	\$ 122,883	

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Nonmajor Enterprise Fund	Child Development Fund
Operating Revenues:		
Local Revenue	\$ 620,240	
Total Revenues	<u>620,240</u>	
 Operating Expenses:		
Classified Personnel Salaries	383,659	
Employee Benefits	195,840	
Books and Supplies	28,741	
Services and Other Operating Expenses	17,718	
Other Outgo	<u>12,526</u>	
Total Expenses	<u>638,484</u>	
 Income (Loss) before Contributions and Transfers	(18,244)	
 Change in Net Position	<u>(18,244)</u>	
 Total Net Position - Beginning	141,127	
Total Net Position - Ending	<u>\$ 122,883</u>	

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Nonmajor	Enterprise	
	Fund	Fund	
	Child	Development	
	Fund	Fund	
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 618,312		
Cash Payments to Employees for Services	(579,499)		
Cash Payments to Other Suppliers for Goods and Services	(57,266)		
Other Operating Cash Receipts (Payments)	15,285		
Net Cash Provided (Used) by Operating Activities	<u><u>(3,168)</u></u>		
Net Increase (Decrease) in Cash and Cash Equivalents	(3,168)		
Cash and Cash Equivalents at Beginning of Year	<u>131,622</u>		
Cash and Cash Equivalents at End of Year	<u><u>\$ 128,454</u></u>		
Reconciliation of Operating Income to Net Cash			
Provided by Operating Activities:			
Operating Income (Loss)	\$ (18,244)		
Adjustments to Reconcile Operating Income to Net Cash			
Provided by Operating Activities			
Change in Assets and Liabilities:			
Decrease (Increase) in Receivables	13,356		
Increase (Decrease) in Accounts Payable	1,720		
Total Adjustments	<u>15,076</u>		
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (3,168)</u></u>		

The accompanying notes are an integral part of this statement.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

A. Summary of Significant Accounting Policies

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

1. Charter School

On July 1, 1996, The District became a Charter School District. The charter was formed to enable the District to exercise local control, to preserve the values and future goals of the District's educational system, and to create more parental involvement.

2. Reporting Entity

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

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

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

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

3. Basis of Presentation, Basis of Accounting

a. Change in Accounting Principle

In the current fiscal year, the District implemented GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - should not be recognized until the leave commences. A liability for specific types of compensated absences should not be recognized until the leave is used.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and for all reporting periods thereafter. The District adopted Statement No. 101 for the current year.

b. Basis of Presentation

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

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

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non exchange transactions or ancillary activities.

The District reports the following major governmental funds:

General Fund. This is the District's primary operating fund. It is used to account for and report all financial resources not accounted for and reported for in another fund.

Debt Service Fund. This fund is used to account for the accumulation of resources for, and the repayment of Certificates of Participation, interest and related costs.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

The District reports the following non-major governmental funds:

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue funds are utilized by the District

- The Student Activity 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.
- The Cafeteria Fund is used to account separately for federal, state, and local resources to operate the food service program.
- Deferred Maintenance Fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes.

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The following debt service funds are maintained by the District:

- The Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the repayment of, district bonds, interest and related costs.

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The District maintains the following capital projects funds:

- The Capital Facilities Fund is used to account for resources received from fees levied on development projects as a condition of approval.
- The Special Reserve Fund for Capital Outlay Projects is used primarily to provide for the accumulation of General Fund monies for Capital Outlay purposes.

Proprietary Funds - Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the school district has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability. The following enterprise funds are utilized by the District:

- The Child Development Fund is used to account for resources committed to child development programs maintained by the District.

c. Measurement Focus, Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board ("FASB") standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The District has chosen to apply future FASB standards.

4. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

5. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds. By state law, the District's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents

- a. The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with County treasury balances for purposes of the Statement of Cash Flows.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

b. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Kings County Treasury. The County pools these funds with those of other entities in the County and invests the cash. These pooled funds are carried at market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Kings County Treasury was not available.

c. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefitting period. The District has chosen to report the expenditure when incurred.

d. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	20-50
Improvements	20
Equipment	5-15

e. Right to Use Lease Assets and Liabilities

Right to use lease assets are assets which the District leases for a term of more than one year. The value of the leases is determined by the net present value of the leases at the District's estimated incremental borrowing rate at the time of the lease agreement, amortized on a straight-line basis over the term of the agreement.

Leases payable are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of lease inception.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

f. Subscriptions-Based Information Technology Arrangements

Subscriptions-Based Information Technology Arrangement (SBITA) assets are assets which the District has entered into an arrangement to use the information technology software for a term of more than one year. The value of the SBITA is determined by the net present value of the SBITA at the District's estimated incremental borrowing rate at the time of the arrangement, amortized on a straight-line basis over the term of the arrangement.

SBITA subscription payables are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of SBITA inception.

g. Receivable and Payable Balances

The District has provided detail of the receivable balances in Note F. The District believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates the payable balances.

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

h. Compensated Absences

Employees of the District are granted vacation, sick leave, and other types of compensated absences in accordance with District policy, labor agreements, and applicable state and local regulations. Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and certain types of sabbatical leave when agreed upon in contracts or labor agreements. Vacation and sick leave may be carried forward from year to year, subject to limits established by policy.

A liability for compensated absences is recognized when earned by employees if (a) the leave is attributable to services already rendered, (b) the leave accumulates and may be carried forward to future periods, and (c) it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. The liability is measured using the pay or salary rates in effect as of the financial statement date, plus salary-related payments that are directly and incrementally associated with payments for compensated absences, as required by GASB Statement No. 101. In accordance with GASB Statement No. 101, unused sick leave that, upon retirement, is converted to provide or enhance a defined benefit pension is excluded from the compensated absences liability. The value of such converted leave is instead included in the measurement of the District's net pension liability in accordance with applicable GASB standards.

In governmental funds, only the portion of the liability expected to be liquidated with expendable available financial resources is reported as a fund liability. The full liability is reported in the government-wide financial statements. The District measured the liability based on a historical look-back period of three years with a last in first out flows assumption for use of accrued balances.

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

i. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

j. Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts as well as issuance costs are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts is reported as other financial sources/uses. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds are reported as debt service expenditures.

k. Deferred Outflows/ Inflows of Resources

Deferred outflows of resources is a consumption of net assets or position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

l. Interfund Activity

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

m. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Kings bills and collects the taxes for the District.

n. Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as non spendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the District:

Non spendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Board, the District's highest level of decision-making authority. This formal action is the formal resolution of the Board occurring on or before June 30 of each fiscal year.

Assigned fund balance includes amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Chief Business Official pursuant to authorization established by Board Policy 3100.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When expenditures/expenses are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the District's general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amount in any of these unrestricted classifications could be used, it is the District's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 5 percent of General Fund expenditures and other financing uses.

o. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

p. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the District's single-employer defined benefit OPEB Plan ("the Plan") have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

q. Use of Estimates

The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

3. Fund Reclassification

During the year, the District's Capital Facilities Fund, previously reported as a major governmental fund, no longer met the quantitative criteria for major fund classification and is now reported as a nonmajor governmental fund. This change has been accounted for by adjusting the beginning fund balance of the Capital Facilities Fund and the aggregate nonmajor governmental funds as of the beginning of the fiscal year. The change in classification did not result from a change in the nature of the fund's activities, but solely from the application of the major fund criteria in accordance with GASB Statement No. 34, as amended. The fund reclassification had no effect on total net position but resulted in the following change in fund presentation on the financial statements:

	<u>Capital Facilities Fund</u>	<u>Nonmajor Governmental Funds</u>
Prior Year Audit Report Ending Fund Balance	<u>\$ 2,043,420</u>	<u>\$ 2,340,627</u>
Adjustments for:		
GASB 34 Major Fund Classification Change	<u>(2,043,420)</u>	<u>2,043,420</u>
Total Adjustments	<u>(2,043,420)</u>	<u>2,043,420</u>
Beginning Fund Balance, As Restated	<u>\$ -</u>	<u>\$ 4,384,047</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

C. Excess of Expenditures over Appropriations

As of June 30, 2025, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Services And Other Operating Expenditures	\$ 4,066
Capital Outlay	96,260
Debt Service:	
Interest	3,779

The District's General Fund incurred additional expenditures in Services and Other Operating Expenditures and in Debt Service Interest for the reclassification of expenses paid during the year related to leases. The additional expenditures in Capital Outlay is due to the gross-up of new copier leases.

D. Cash and Investments

Cash and investments on June 30, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Governmental Activities:	
Cash in County Treasury	\$ 19,255,273
Cash in Revolving Fund	1,550
Total	<u>19,256,823</u>
Business-Type Activities:	
Cash in County Treasury	111,559
Cash in Banks	16,895
Total	<u>128,454</u>
Grand Total Cash and Investments	<u>\$ 19,385,277</u>

Cash and investments as of June 30, 2025 consist of the following:

Deposits with County Treasury	\$ 19,366,832
Deposits with Financial Institutions	18,445
Total Cash and Investments	<u>\$ 19,385,277</u>

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Kings County Treasury as part of the common investment pool (the District's portion was 19,366,832 as of June 30, 2025). The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's portion of this pool as of June 30, 2025, as provided by the pool sponsor, was \$19,404,079. Assumptions made in determining the fair value of the District's pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

Cash in Banks and in Revolving Fund

Cash balances held in financial institutions including cash in banks (\$16,895) and in the revolving fund (\$1,550) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institution is fully insured or collateralized.

Investment Accounting Policy

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

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to 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.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District has no investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds of government investment pools.

E. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure as asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Kings County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2025 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury)	<u>\$ 19,366,832</u>	<u>\$ 19,366,832</u>

F. Accounts Receivable

Accounts receivable as of June 30, 2025, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Business Type Fund</u>	<u>Total</u>
Federal Government:				
Federal Programs	<u>\$ 90,777</u>	<u>\$ 79,250</u>	<u>\$ -</u>	<u>\$ 170,027</u>
State Government:				
Lottery	<u>124,288</u>	<u>-</u>	<u>-</u>	<u>124,288</u>
Other	<u>-</u>	<u>85,212</u>	<u>-</u>	<u>85,212</u>
Total State Government	<u>124,288</u>	<u>85,212</u>	<u>-</u>	<u>209,500</u>
Local Government:				
Developer Fees	<u>-</u>	<u>61,927</u>	<u>-</u>	<u>61,927</u>
Other	<u>109,979</u>	<u>49</u>	<u>897</u>	<u>110,925</u>
Total Local Government	<u>109,979</u>	<u>61,976</u>	<u>897</u>	<u>172,852</u>
Miscellaneous	<u>14,714</u>	<u>295</u>	<u>450</u>	<u>15,459</u>
Totals	<u>\$ 339,758</u>	<u>\$ 226,733</u>	<u>\$ 1,347</u>	<u>\$ 567,838</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

G. Capital Assets

Capital asset activity for the period ended June 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,232,515	\$ -	\$ -	\$ 3,232,515
Work in progress	1,556,427	676,510	-	2,232,937
Total capital assets not being depreciated	<u>4,788,942</u>	<u>676,510</u>	<u>-</u>	<u>5,465,452</u>
Capital assets being depreciated:				
Buildings	46,191,778	-	-	46,191,778
Land Improvements	6,238,514	306,515	-	6,545,029
Equipment	3,354,030	156,897	-	3,510,927
Total capital assets being depreciated	<u>55,784,322</u>	<u>463,412</u>	<u>-</u>	<u>56,247,734</u>
Less accumulated depreciation for:				
Buildings	13,026,198	924,334	-	13,950,532
Land Improvements	3,608,869	285,869	-	3,894,738
Equipment	2,694,319	121,535	-	2,815,854
Total accumulated depreciation	<u>19,329,386</u>	<u>1,331,738</u>	<u>-</u>	<u>20,661,124</u>
Total capital assets being depreciated, net	<u>36,454,936</u>	<u>(868,326)</u>	<u>-</u>	<u>35,586,610</u>
Governmental activities capital assets, net	<u>\$ 41,243,878</u>	<u>\$ (191,816)</u>	<u>\$ -</u>	<u>\$ 41,052,062</u>

Depreciation was charged to functions as follows:

Instruction	\$ 10,542
Instruction-Related Services	6,290
Pupil Services	50,781
Ancillary Services	1,105
Enterprise	272
General Administration	4,559
Plant Services	<u>1,258,189</u>
	<u>\$ 1,331,738</u>

H. Right to Use Lease Assets

The District has recorded right to use lease assets. The assets are right to use assets for equipment. The related leases are discussed in the Leases Payable subsection of the Long-Term Obligations of Note (J). The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use lease asset activity for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Intangible right to use assets	\$ 344,105	\$ 96,261	\$ 30,864	\$ 409,502
Totals at historical cost	<u>344,105</u>	<u>96,261</u>	<u>30,864</u>	<u>409,502</u>
Less: accumulated amortization	<u>112,273</u>	<u>64,362</u>	<u>30,864</u>	<u>145,771</u>
Right to Use Lease Assets - Net	<u>\$ 231,832</u>	<u>\$ 31,899</u>	<u>\$ -</u>	<u>\$ 263,731</u>

I. Interfund Balances and Activities

1. Due To and Due From Funds

Balances due to and due from other funds at June 30, 2025 consisted of the following:

All amounts due are scheduled to be repaid within one year.

<u>Due To Other Fund</u>	<u>Due From Other Fund</u>	<u>Amount</u>	<u>Purpose</u>
Special Reserve	General Fund	\$ 40	To close out fund.
Fund for Capital Outlay Projects			
		<u>\$ 40</u>	

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

2. Transfers To and From Other Funds

There were no transfers to and from other funds at June 30, 2025.

J. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended June 30, 2025 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 11,378,571	\$ -	\$ 465,000	\$ 10,913,571	\$ 510,000
Accreted Interest - Bonds	2,662,202	324,401	-	2,986,603	-
Compensated Absences*	50,481	-	24,690	25,791	25,791
Direct Borrowings:					
Certificates of Participation	4,900,000	-	355,000	4,545,000	365,000
Financed Purchase	326,107	-	79,700	246,407	93,827
Leases Payable	230,269	96,261	61,038	265,492	66,648
Totals	\$ 19,547,630	\$ 420,662	\$ 985,428	\$ 18,982,864	\$ 1,061,266

* The compensated absence activity shown in the table above is presented on a net increase (decrease) basis as permitted by GASB Statement No. 101.

2. General Obligation Bonds

On August 1, 2006 the District issued a General Obligation Bond totaling \$4,499,998. The bond bears interest of 4.0% to 5.10% payable semiannually and matures on August 1, 2031. The Bond proceeds were used to finance the addition and modernization of school facilities for the District. Use of the bond proceeds was subject to the compliance requirements of Proposition 39.

On June 11, 2015 the District issued a General Obligation Bond totaling \$1,528,116. The bond is a capital appreciation bond with interest rates of 4.79% to 5.19% that matures on August 1, 2039. The proceeds of the bond will be used to finance educational projects approved by the District's voters at the bond election held in the District on November 8, 2005 and paying related costs of issuance.

On June 11, 2015 the District issued general obligation bonds in the amount of \$3,230,000. The bonds were issued to advance refund \$2,805,000 of the outstanding 2005 Series A Bonds and pay the related costs of issuing the new bonds. The net proceeds were deposited into an irrevocable trust to provide future debt service on the refunded portion of the 2005 Series A Bonds. As a result, that portion of the 2005 Series A Bonds is considered defeased and the District has removed the liability from its accounts. The bond bears interest of 2.00%-2.63% payable semiannually and matures August 1, 2025.

On May 18, 2017 the District issued General Obligation Bonds totaling \$3,500,000. The bonds are current interest bonds with interest rates of 2.00% to 3.50% that mature on August 1, 2046. The Series A Bonds were the first series of bonds issued by the District pursuant to an election held by the District on November 8, 2016 in which more than 55% of the qualified electors of the District authorized the District to issue general obligation bonds in a principal amount of \$7,000,000. The net proceeds of the Series A Bonds were used to finance school construction and improvements as approved by District voters at the Bond Election.

On May 2, 2018 the District issued General Obligation Bonds totaling \$3,500,000. The bonds are current interest bonds with interest rates from 3.00% to 3.375% that mature on August 1, 2047. The Series B Bonds are the second and final series of bonds to be issued by the District pursuant to an election held by the District on November 8, 2016 in which more than 55% of the qualified elector of the District authorized the District to issue general obligation bonds in a principal amount of \$7,000,000. The net proceeds from the Series B Bonds will be used to finance school construction and improvements as approved by the District voters at the Bond Election.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

On February 19, 2020, the District issued \$1,465,457 of the 2005 Series C Bonds. The District issued these bonds to refund \$1,465,000 of the 2018 Certificates of Participation (NOTE J.3.). Payments will be made beginning in August 2040 with the interest rates ranging from 3.25% to 3.50% and maturing in August 2044.

The outstanding general obligation bonded debt of the District as of June 30, 2025, is:

Date of Issue	Interest Rate%	Maturity Date	Original Issue	Outstanding July 1, 2024	Issued	Redeemed	Outstanding June 30, 2025
					Current Year	Current Year	
2006	4.00-5.10	2032	\$ 4,499,998	\$ 994,998	\$ -	\$ -	\$ 994,998
2015	4.79-5.19	2040	1,528,116	1,528,116	-	-	1,528,116
2015	2.00-2.63	2026	3,230,000	885,000	-	425,000	460,000
2017	2.00-3.50	2047	3,500,000	3,005,000	-	30,000	2,975,000
2018	3.00-3.375	2048	3,500,000	3,500,000	-	10,000	3,490,000
2020	3.25-3.50	2045	1,465,457	1,465,457	-	-	1,465,457
			<u>\$ 17,723,571</u>	<u>\$ 11,378,571</u>	<u>\$ -</u>	<u>\$ 465,000</u>	<u>\$ 10,913,571</u>

The annual requirements to amortize general obligation bonds payable, outstanding as of June 30, 2025, are as follows:

General Obligation Bonds

2005 Series A (Capital Appreciation Bonds):

Year Ending	Governmental Activities		
	Principal	Interest	Total
June 30,			
2027 - 2031	\$ 832,136	\$ 1,967,864	\$ 2,800,000
2032	162,862	482,138	645,000
Totals	<u>\$ 994,998</u>	<u>\$ 2,450,002</u>	<u>\$ 3,445,000</u>

2005 Series B (Capital Appreciation Bonds):

Year Ending	Governmental Activities		
	Principal	Interest	Total
June 30,			
2033 - 2037	\$ 992,256	\$ 1,527,745	\$ 2,520,001
2038 - 2040	535,860	1,204,139	1,739,999
Totals	<u>\$ 1,528,116</u>	<u>\$ 2,731,884</u>	<u>\$ 4,260,000</u>

2015 Refunding Bonds:

Year Ending	Governmental Activities		
	Principal	Interest	Total
June 30,			
2026	\$ 460,000	\$ 6,038	\$ 466,038

2016 Series A (Serial Bonds):

Year Ending	Governmental Activities		
	Principal	Interest	Total
June 30,			
2026	\$ 40,000	\$ 125,881	\$ 165,881
2027	45,000	125,031	170,031
2028	55,000	123,962	178,962
2029	60,000	122,593	182,593
2030	70,000	120,925	190,925
2031-2035	475,000	566,501	1,041,501
2036-2040	755,000	459,321	1,214,321
2041-2045	1,000,000	248,750	1,248,750
2046-2047	475,000	24,125	499,125
Totals	<u>\$ 2,975,000</u>	<u>\$ 1,917,089</u>	<u>\$ 4,892,089</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

2016 Series B (Serial Bonds):

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 10,000	\$ 154,194	\$ 164,194
2027	20,000	153,744	173,744
2028	25,000	153,069	178,069
2029	35,000	152,300	187,300
2030	40,000	151,431	191,431
2031-2035	330,000	734,488	1,064,488
2036-2040	605,000	661,766	1,266,766
2041-2045	1,155,000	476,375	1,631,375
2046-2048	1,270,000	108,250	1,378,250
Totals	\$ 3,490,000	\$ 2,745,617	\$ 6,235,617

2005 Series C (Capital Appreciation Bonds):

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2041-2045	\$ 1,465,457	\$ 1,664,543	\$ 3,130,000

During the year, the District made payments on General Obligation Bonds of \$762,931, including interest of \$297,931. Capital appreciation bonds are accretive. Bond interest accumulates in the initial years and will be repaid in later years.

The bonds are the general obligation of the District, and the Board of Supervisors of the County of Kings has the power and is obligated to levy ad valorem taxes for payment of both principal and interest upon all property located within Pioneer Union Elementary School District subject to taxation by the District.

3. Certificates of Participation

The outstanding Certificates of Participation of the District as of June 30, 2025, is:

Date of Issue	Original Issue	Outstanding July 1, 2024	Issued	Redeemed	Outstanding June 30, 2025
			Current Year	Current Year	
2016	\$ 2,595,000	\$ 1,090,000	\$ -	\$ 210,000	\$ 880,000
2020	4,405,000	3,810,000	-	145,000	3,665,000
	\$ 7,000,000	\$ 4,900,000	\$ -	\$ 355,000	\$ 4,545,000

On May 3, 2016, the District deposited \$278,637 of cash reserves held with a fiscal agent/trustee in the Debt Service Fund into an escrow account and issued refunding certificates of participation in the amount of \$2,595,000 to refund \$2,640,000 of the prior issues with an interest rate of 2.00% and pay the related costs of issuing the new refunding certificates. The net proceeds were deposited into an irrevocable trust to provide future debt service on the refunded portion of the 2006 certificates of participation. As a result, that portion of the 2006 certificates of participation is considered defeased and the District has removed the liability from its accounts. The District's portion of future payments are as follows:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 215,000	\$ 16,807	\$ 231,807
2027	220,000	11,381	231,381
2028	220,000	6,981	226,981
2029	225,000	2,391	227,391
Totals	\$ 880,000	\$ 37,560	\$ 917,560

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

On May 16, 2018 the District issued certificates of participation of \$9,170,000 (2018 Capital Improvement Projects) with interest rates ranging from 2.00% to 3.75%. The District issued the certificates of participation to finance the acquisition and improvement of real property to be used as educational facilities by the District and pay costs of delivery of the certificates. As noted at Note J.2., the District's 2005 Series C Bonds were issued to refund \$1,465,000 of the 2018 Certificates of Participation.

The District received approximately \$3,300,000 from the California's Office of Public School Construction in November 2020 and used \$3,280,000 of it to paydown the 2018 Certificates of Participation.

On October 1, 2020 the District issued refunding certificates of participation of \$4,405,000 with interest rates ranging from 3.00% to 4.00% to prepay and defease prior issues of \$4,425,000 and pay the related costs of issuing the new certificates.

The District's portion of future payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 150,000	\$ 114,231	\$ 264,231
2027	155,000	109,731	264,731
2028	160,000	105,081	265,081
2029	165,000	100,281	265,281
2030	170,000	93,681	263,681
2031-2035	970,000	359,805	1,329,805
2036-2040	1,140,000	187,212	1,327,212
2041-2043	755,000	40,031	795,031
Totals	\$ 3,665,000	\$ 1,110,053	\$ 4,775,053

During the year, the District made payments on the certificates of participation of \$497,163 including interest of \$142,163, which is reported as Debt Service in these statements.

4. Financed Purchases

The District financed the purchase of a TK Portable Classroom under an agreement that provides for title to pass upon expiration of the agreement period. Future minimum payments are as follows:

Year Ending June 30,	Financed Payments
2026	\$ 111,499
2027	102,923
2028	60,038
Total Minimum Lease Payments	274,460
Amount Representing Interest	28,053
Present Value of Net Minimum Payments	\$ 246,407

During the year, the District made payments on financed purchases of \$102,923 of which \$23,223 represents interest.

5. Leases Payable

The District has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

The District has 16 lease agreements that were executed from October 2019 to February 2025 to lease copiers and require 60 monthly payments ranging from \$87 to \$398 per month. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the District's estimated incremental borrowing rate. As a result, the District has recorded right to use assets.

The District has a lease agreement that was executed in August 2023 to lease three relocatable classrooms and requires six annual payments of \$41,640 a year. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the District's estimated incremental borrowing rate. As a result, the District has recorded right to use assets.

The future lease payment maturity schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 66,648	\$ 10,045	\$ 76,693
2027	64,245	7,446	71,691
2028	60,315	4,955	65,270
2029	60,311	2,603	62,914
2030	13,973	209	14,182
	<u>\$ 265,492</u>	<u>\$ 25,258</u>	<u>\$ 290,750</u>

K. Detail of Fund Balance Classifications

Details of assigned and committed Fund Balances are as follows:

	General Fund	Debt Service Fund	Other Governmental Funds
Assigned for:			
Liability Insurance Reserve	\$ 332,377	\$ -	\$ -
Site Improvement	251,500	-	-
Technology Replacement	100,000	-	-
One-Time Costs	401,920	-	-
Accrued Vacations	17,108	-	-
Funding Reductions	450,000	-	-
Safety Credits	29,475	-	-
Cash Flow	545,640	-	-
Facility Repair	250,000	-	-
Certificate of Participation Payments	1,000,000	-	-
Yearbook	8,766	-	-
Donations	62,033	-	-
Lottery	473,926	-	-
Vehicle Replacement	255,000	-	-
Transportation/Repairs	374,711	-	-
Post-employment Benefits	918,775	-	-
Debt Service	-	4,048,506	-
	<u>\$ 5,471,231</u>	<u>\$ 4,048,506</u>	<u>\$ -</u>
Committed for:			
Deferred Maintenance Expenditures	\$ -	\$ -	\$ 228,942

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

L. Joint Ventures (Joint Powers Agreements)

The District participates in joint ventures under joint powers agreements (JPAs) with the Self-Insured Schools of California II, the Self-Insured Schools of California III, the Kings County Self-Insured Schools, and the Kings School Transportation Authority. The relationship between Pioneer Union Elementary School District and the JPAs is such that none of the JPAs is a component unit of Pioneer Union Elementary School District for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

Self-Insured Schools of California II (SISC II)

The SISC II arranges for and provides property and liability insurance for its member districts. SISC II is governed by a Board consisting of a representative from each member district. The Board controls the operations of SISC II, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC II.

Self-Insured Schools of California III (SISC III)

The SISC III provides health, dental and vision benefits for its member districts. The SISC III is governed by a Board consisting of a representative from each member district. The Board controls the operations of the SISC III, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC III.

Kings County Self-Insured Schools (KCSIS)

KCSIS arranges for and provides workers' compensation insurance for its member districts. KCSIS is governed by a Board consisting of a representative from each member district. The Board controls the operations of KCSIS, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in KCSIS.

Kings School Transportation Authority (KSTA)

KSTA operates the special education transportation needs of its member districts. KSTA is governed by a Board consisting of a representative from each member district. The Board controls the operations of KSTA, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays fees commensurate with the level of services requested and shares surpluses and deficits proportionately to their participation in KSTA.

M. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

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

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

b. Benefits Provided

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits for the measurement period ending June 30, 2024 are summarized as follows:

	CalSTRS		CalPERS	
	Before Jan. 1, 2013	After Jan. 1, 2013	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date	Jan. 1, 2013	Jan. 1, 2013	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62	50-62	52-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*	1.1 - 2.5%	1.0 - 2.5%

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

c. Contributions – CalPERS

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 the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2025, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 8.00% of annual pay, and the employer's contribution rate is 27.05% of annual payroll. District contributions to the pension plan were \$1,167,244 for the year ended June 30, 2025, and equal 100% of the required contributions for the year.

d. Contributions – CalSTRS

For the year ended June 30, 2025, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.50% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition the employer required rates established by the CalSTRS Board have been established at 19.10% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. District contributions to the pension plan were \$1,779,837 for the year ended June 30, 2025, and equal 100% of the required contributions for the year.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

e. On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the year ended June 30, 2025, the State contributed \$860,935 on behalf of the District to CalSTRS. 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.

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

As of June 30, 2025, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan. The CalSTRS net pension liability reflects 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 of each plan, the related CalSTRS State support, and the total portion of the net pension liability that is associated with the District is as follows:

	CalSTRS	CalPERS	Total
District's proportionate share of the net pension liability	\$ 9,304,549	\$ 7,475,731	\$ 16,780,280
State's proportionate share of the net pension liability associated with the District	4,269,025	-	4,269,025
Total	<u>\$ 13,573,574</u>	<u>\$ 7,475,731</u>	<u>\$ 21,049,305</u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by the actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2023 and 2024 was as follows:

	CalSTRS	CalPERS
Proportion - June 30, 2023	0.013842%	0.019929%
Proportion - June 30, 2024	0.013854%	0.020918%
Change - Increase (Decrease)	<u>0.000012%</u>	<u>0.000989%</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

For the year ended June 30, 2025, the District recognized pension expense of \$2,789,986 and revenue of \$388,619 for support provided by the State. On June 30, 2025, 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	\$ 2,947,081	\$ -
Differences between actual and expected experience	1,679,195	460,387
Change in assumptions	205,969	635,468
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,380,703	209,018
Net difference between projected and actual earnings on plan investments	290,389	37,543
Total	\$ 6,503,337	\$ 1,342,416

\$2,947,081 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2026	\$ 103,524
2027	1,654,427
2028	207,769
2029	68,470
2030	93,823
Thereafter	85,827
Total	\$ 2,213,840

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry Age - Normal Cost Method	Entry Age - Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.30%
Wage Growth	3.50%	(3)
Post Retirement Benefit Increase	(1)	(4)
Investment Rate of Return	7.10%	6.90%
Mortality	(2)	(5)

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

(1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.

(2) CalSTRS base mortality tables are custom tables delivered to best fit the patterns of mortality among CalSTRS members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023 and projected improvement is based on the MP-2021 Ultimate Projection Scale.

(3) Varies by entry age and service.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.30% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The rates incorporate generational mortality to capture ongoing mortality improvement using 80% of the scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

b. Discount Rate

The discount rate used to discount rate used to measure the total pension liability was 7.10% for CalSTRS and 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalSTRS and CalPERS websites.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expenses. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM in May 2023. CalPERS completed their ALM in 2021 with new policies in effect on July 1, 2022. Both CalSTRS and CalPERS conduct new ALM's every four years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return and arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

The tables below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalPERS

Asset Class	Assumed Asset Allocation	Real Return (Years 1-10) (1)(2)
Global Equity - cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
	<u>100.00%</u>	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

CalSTRS

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Public Equity	38.00%	5.25%
Real Estate	15.00%	4.05%
Private Equity	14.00%	6.75%
Fixed Income	14.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Inflation Sensitive	7.00%	3.65%
Cash/Liquidity	2.00%	0.05%
	<u>100.00%</u>	

* 20-to 30-year geometric average. Real rates of return are net of assumed 2.75% inflation.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease Net Pension Liability	6.10% \$ 16,549,748	5.90% \$ 11,105,261
Current Discount Rate Net Pension Liability	7.10% \$ 9,304,549	6.90% \$ 7,475,731
1% Increase Net Pension Liability	8.10% \$ 3,254,507	7.90% \$ 4,477,451

d. Pension Plan Fiduciary Net Position

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

N. Post-Employment Benefits Other Than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

In addition to the pension benefits described in Note M the District provides up to five years of post-employment health care benefits to certificated, classified management and non-represented employees, who retire from the District on or after attaining age 55 with at least 15 continuous years of service for certificated employees and 20 years for classified management and non-representative employees in the District but not beyond Medicare age. The plan is a single-employer defined benefit OPEB plan administered by District's board of directors. Authority to establish and amend the benefit terms and financing requirements lies with the District's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB 75 statement.

Employees Covered by Benefit Terms

As of June 30, 2025, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	9
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Participating Active Employees	81
Total Number of participants	90

Contributions

The contribution requirements of OPEB Plan members and the District are established and may be amended through negotiations between the District and the respective bargaining units. The voluntary contribution is based on projected pay-as-you-go financing requirements. For the fiscal year ended June 30, 2025, the District contributed \$75,864 to the Plan, of which \$75,864 was used for current premiums.

An actuarially determined contribution was not calculated for OPEB for the fiscal year, therefore a 10-year schedule is not presented in the required supplementary information.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

2. Total OPEB Liability

The District's total OPEB liability of \$739,307 was measured as of June 30, 2025 and was determined by an actuarial valuation date of June 30, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.50 percent
Salary Increases	2.75 percent
Discount Rate	5.20 percent
Healthcare Cost Trend Rates	4.00 percent

Mortality assumptions were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2021 CalPERS Mortality for Miscellaneous Employees Table for classified employees.

The actuarial assumptions used on the June 30, 2025 valuation were based on a review of plan experience which included a validation of experience studies prepared by CalSTRS and CalPERS for retirement and turnover assumptions. For other assumptions, actual plan provisions and data were used.

Discount Rate

The discount rate was based on the Bond Buyer 20-bond General Obligation Index. It was assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

3. Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2024	<u>\$ 815,622</u>
Changes for the year:	
Service cost	46,924
Interest on Total OPEB Liability	31,374
Expected Investment Income	-
Administrative Expenses	-
Employee Contributions	-
Employee Contributions to Trust	-
Employer Contributions as Benefit Payments	(81,522)
Actual Benefit Payments from Trust	-
Actual Benefit Payments from Employer	-
Experience (Gains)/Losses from	-
Expected Minus Actual Benefit Payments	-
	<u>812,398</u>
Expected Balance at June 30, 2025	<u>\$ 812,398</u>
Experience (Gains)/Losses	-
Changes in Assumptions	(73,091)
Changes in Benefit Terms	-
Investment Gains/(Losses)	-
Other	-
	<u>(76,315)</u>
Net changes	<u>\$ 739,307</u>
Balance at June 30, 2025	<u>\$ 739,307</u>

The discount rate of 5.20% for fiscal year ended June 30, 2025 increased by 1.27% from the discount rate of 3.93% in the prior measurement period of June 30, 2024. There were no other changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2025.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2025

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

The following presents the total OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

<u>District's OPEB Plan</u>		
1% decrease		4.20%
Total OPEB Liability	\$	797,827
Current discount rate		5.20%
Total OPEB Liability	\$	739,307
1% increase		6.20%
Total OPEB Liability	\$	697,492

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

<u>District's OPEB Plan</u>		
1% decrease		3.00%
Total OPEB Liability	\$	658,715
Current healthcare cost trend rate		4.00%
Total OPEB Liability	\$	739,307
1% increase		5.00%
Total OPEB Liability	\$	828,608

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

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of \$59,740. As of fiscal year ended June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions made subsequent to measurement date	\$ -	\$ -
Differences between expected and actual experience	21,400	93,411
Change in assumptions	10,833	159,611
Net difference between projected and actual earnings on OPEB plan investments	<u>\$ 32,233</u>	<u>\$ 253,022</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

<u>Year Ended June 30:</u>	
2026	\$ (18,558)
2027	(18,558)
2028	(18,558)
2029	(18,558)
2030	(18,558)
Thereafter	(127,999)
<u>Total</u>	<u><u>\$ (220,789)</u></u>

O. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

P. Subsequent Event

Bond Issuance

In August 2025 the District issued 2025 General Obligation Refunding Bonds totaling \$2,455,000. The Refunding Bonds are being issued to refund certain outstanding general obligation bonds of the District and to pay costs of issuance. Semi-annual payments will be made beginning February 1, 2026, with an interest rate of 5.00% and maturing August 1, 2039.

Required Supplementary Information

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 12,209,993	\$ 11,681,683	\$ 11,681,683	\$ --
Education Protection Account Funds	5,002,387	5,659,298	5,659,298	--
Local Sources	1,757,871	2,089,131	2,089,131	--
Federal Revenue	383,258	386,454	386,454	--
Other State Revenue	2,698,127	3,072,074	2,926,855	(145,219)
Other Local Revenue	1,038,558	1,957,158	1,957,158	--
Total Revenues	<u>23,090,194</u>	<u>24,845,798</u>	<u>24,700,579</u>	<u>(145,219)</u>
Expenditures:				
Current:				
Certificated Salaries	9,502,692	9,639,055	9,639,055	--
Classified Salaries	3,597,605	3,743,875	3,743,875	--
Employee Benefits	6,040,074	6,163,989	6,163,989	--
Books And Supplies	979,935	1,050,923	1,050,923	--
Services And Other Operating Expenditures	2,857,559	3,026,527	3,030,593	(4,066)
Other Outgo	822,263	1,083,556	1,083,556	--
Direct Support/Indirect Costs	(42,500)	(45,000)	(45,000)	--
Capital Outlay	225,000	273,078	369,338	(96,260)
Debt Service:				
Principal	46,750	34,661	26,813	7,848
Interest	--	--	3,779	(3,779)
Total Expenditures	<u>24,029,378</u>	<u>24,970,664</u>	<u>25,066,921</u>	<u>(96,257)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(939,184)</u>	<u>(124,866)</u>	<u>(366,342)</u>	<u>(241,476)</u>
Other Financing Sources (Uses):				
Transfers In	140,789	--	--	--
Transfers Out	(140,789)	--	--	--
Other Sources	--	--	96,261	96,261
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>96,261</u>	<u>96,261</u>
Net Change in Fund Balance	<u>(939,184)</u>	<u>(124,866)</u>	<u>(270,081)</u>	<u>(145,215)</u>
Fund Balance, July 1	<u>10,636,994</u>	<u>10,636,994</u>	<u>10,636,994</u>	<u>--</u>
Fund Balance, June 30	<u>\$ 9,697,810</u>	<u>\$ 10,512,128</u>	<u>\$ 10,366,913</u>	<u>\$ (145,215)</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years*									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
District's proportion of the net pension liability (asset)	0.011689%	0.011417%	0.011709%	0.012430%	0.012464%	0.012534%	0.011978%	0.012625%	0.013842%	0.013854%
District's proportionate share of the net pension liability (asset)	\$ 7,869,278	\$ 9,233,967	\$ 10,828,072	\$ 11,424,125	\$ 11,256,546	\$ 12,146,694	\$ 5,451,009	\$ 8,772,565	\$ 10,541,955	\$ 9,304,549
State's proportionate share of the net pension liability (asset)	4,161,969	5,257,507	6,405,848	6,540,878	6,141,247	6,261,571	2,742,793	4,393,326	5,051,038	4,269,025
Total	<u>\$ 12,031,247</u>	<u>\$ 14,491,474</u>	<u>\$ 17,233,920</u>	<u>\$ 17,965,003</u>	<u>\$ 17,397,793</u>	<u>\$ 18,408,265</u>	<u>\$ 8,193,802</u>	<u>\$ 13,165,891</u>	<u>\$ 15,592,993</u>	<u>\$ 13,573,574</u>
District's covered-employee payroll	\$ 5,333,337	\$ 5,687,683	\$ 6,202,925	\$ 6,587,631	\$ 6,703,355	\$ 6,899,444	\$ 6,901,271	\$ 7,531,774	\$ 8,345,433	\$ 9,110,959
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	147.55%	162.35%	174.56%	173.42%	167.92%	176.05%	78.99%	116.47%	126.32%	102.12%
Plan fiduciary net position as a percentage of the total pension liability	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	80.62%	83.55%

* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually required contribution	\$ 610,140	\$ 780,328	\$ 950,337	\$ 1,090,994	\$ 1,179,786	\$ 1,114,378	\$ 1,274,036	\$ 1,593,732	\$ 1,739,882	\$ 1,779,837
Contributions in relation to the contractually required contributions	(610,140)	(780,328)	(950,337)	(1,090,994)	(1,179,786)	(1,114,378)	(1,274,036)	(1,593,732)	(1,739,882)	(1,779,837)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 5,687,683	\$ 6,202,925	\$ 6,587,631	\$ 6,703,355	\$ 6,899,444	\$ 6,901,271	\$ 7,531,774	\$ 8,345,433	\$ 9,110,959	\$ 9,320,828
Contributions as a percentage of covered-employee payroll	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years*									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
District's proportion of the net pension liability (asset)	0.021910%	0.020568%	0.019926%	0.020343%	0.019790%	0.019416%	0.018327%	0.019850%	0.019929%	0.020918%
District's proportionate share of the net pension liability (asset)	\$ 3,229,536	\$ 4,062,114	\$ 4,756,872	\$ 5,424,010	\$ 5,767,737	\$ 5,957,377	\$ 3,726,683	\$ 6,830,051	\$ 7,214,058	\$ 7,475,731
District's covered-employee payroll	\$ 2,420,321	\$ 2,467,425	\$ 2,541,042	\$ 2,681,196	\$ 2,742,674	\$ 2,796,765	\$ 2,629,792	\$ 3,060,853	\$ 3,449,768	\$ 4,125,630
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	133.43%	164.63%	187.20%	202.30%	210.30%	213.01%	141.71%	223.14%	209.12%	181.20%
Plan fiduciary net position as a percentage of the total pension liability	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	69.96%	72.29%

* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually required contribution	\$ 292,314	\$ 352,888	\$ 416,415	\$ 495,370	\$ 551,550	\$ 544,356	\$ 701,232	\$ 875,199	\$ 1,100,752	\$ 1,167,244
Contributions in relation to the contractually required contributions	(292,314)	(352,888)	(416,415)	(495,370)	(551,550)	(544,356)	\$ (701,232)	\$ (875,199)	\$ (1,100,752)	(1,167,244)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$2,467,425	\$2,541,042	\$2,681,196	\$2,742,674	\$2,796,765	\$2,629,792	\$3,060,853	\$3,449,768	\$4,125,630	\$4,315,060
Contributions as a percentage of covered-employee payroll	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%	26.680%	27.050%

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

	Fiscal Year**							
	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	\$ 54,470	\$ 55,968	\$ 60,559	\$ 58,435	\$ 60,441	\$ 50,403	\$ 50,813	\$ 46,924
Interest on total OPEB liability	21,254	21,924	24,908	18,082	18,869	30,471	32,409	31,374
Changes of benefit terms	-	-	125,543	-	-	-	-	-
Difference between expected and actual experience	-	-	(51,406)	-	29,876	-	(71,659)	-
Changes of assumptions	-	16,391	(23,454)	2,533	(80,795)	(7,162)	(15,434)	(73,091)
Benefit payments	(9,944)	(10,342)	(12,286)	(27,600)	(29,215)	(43,125)	(50,389)	(81,522)
Other	-	-	-	(4,893)	-	-	(17,822)	-
Net change in total OPEB liability	65,780	83,941	123,864	46,557	(824)	30,587	(72,082)	(76,315)
Total OPEB liability - beginning	537,799	603,579	687,520	811,384	857,941	857,117	887,704	815,622
Total OPEB liability - ending	\$ 603,579	\$ 687,520	\$ 811,384	\$ 857,941	\$ 857,117	\$ 887,704	\$ 815,622	\$ 739,307
Covered-employee payroll	\$ 5,375,807	\$ 5,331,687	\$ 7,404,538	\$ 7,374,224	\$ 8,002,807	\$ 8,782,450	\$ 9,777,539	\$ 9,958,903
Total OPEB liability as a percentage of covered-employee payroll	11.23%	12.89%	10.96%	11.63%	10.71%	10.11%	8.34%	7.42%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**Information presented is for the fiscal year ended on the measurement date of the total OPEB liability.

Supplementary Information Section

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025

	<u>*Second Period Report</u>	<u>*Annual Report</u>
TK/K-3:		
Regular ADA - Classroom-Based	706	706
Regular ADA - Non Classroom-Based	-	-
TK/K-3 Totals	<u>706</u>	<u>706</u>
 Grades 4-6:		
Regular ADA - Classroom-Based	533	533
Regular ADA - Non Classroom-Based	-	-
Grades 4-6 Totals	<u>533</u>	<u>533</u>
 Grades 7 and 8:		
Regular ADA - Classroom-Based	360	359
Regular ADA - Non Classroom-Based	-	-
Grades 7 and 8 Totals	<u>360</u>	<u>359</u>
 ADA Totals	<u>1,599</u>	<u>1,598</u>

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

*The average daily attendance above are the original and audited amounts, since the District did not have findings that impact average daily attendance.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

YEAR ENDED JUNE 30, 2025

Grade Level	Ed. Code 47612 Minutes Requirement	2024-25 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
TK/Kindergarten	36,000	50,580	180	N/A	In Compliance
Grade 1	50,400	51,480	180	N/A	In Compliance
Grade 2	50,400	51,480	180	N/A	In Compliance
Grade 3	50,400	58,680	180	N/A	In Compliance
Grade 4	54,000	58,680	180	N/A	In Compliance
Grade 5	54,000	58,680	180	N/A	In Compliance
Grade 6	54,000	61,380	180	N/A	In Compliance
Grade 7	54,000	61,380	180	N/A	In Compliance
Grade 8	54,000	61,380	180	N/A	In Compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2025

<u>General Fund</u> ⁽²⁾	(Budget) ⁽¹⁾			
	2026	2025	2024	2023
Revenues and Other Financial Sources	\$ 23,891,685	\$ 24,796,840	\$ 24,689,897	\$ 24,835,168
Expenditures	25,967,527	25,066,921	23,734,581	20,520,932
Other Uses and Transfers Out	125,636	-	200,000	200,000
Total Outgo	26,093,163	25,066,921	23,934,581	20,720,932
Change in Fund Balance (Deficit)	(2,201,478)	(270,081)	755,316	4,114,236
Ending Fund Balance	\$ 8,165,435	\$ 10,366,913	\$ 10,636,994	\$ 9,881,678
Available Reserves ⁽³⁾	\$ 1,132,781	\$ 1,255,000	\$ 1,202,500	\$ 1,090,844
Available Reserves as a Percentage of Total Outgo	4.34%	5.01%	5.02%	5.26%
Total Long-Term Debt	\$ 35,441,185	\$ 36,502,451	\$ 38,119,265	\$ 36,395,557
Average daily attendance	1,579	1,599	1,570	1,489

(1) Budget 2026 is included for analytical purposes only and has not been subjected to audit.
(2) The Special Reserve Fund for Post-Employment Benefits has been included due to its consolidation into the General Fund.
(3) Available reserves consist of all unassigned fund balance and all funds reserved for economic uncertainties contained within the General Fund.

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$485,235 over the past two years. The fiscal year 2025-26 budget projects a decrease of \$2,201,478 (21.24%). For a district of this size, the state recommends available reserves of at least 3.00% of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred an operating deficit in one of the past three years, and does anticipate incurring an operating deficit during the 2025-26 fiscal year. Total long-term debt has increased by \$106,894 over the past two years. This increase is due to the change in the District's proportionate share of their STRS and PERS Net Pension Liability.

Average daily attendance has increased by 110 over the past two years. A decrease of 20 ADA is anticipated during fiscal year 2025-2026.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Education: Passed through California Department of Education (CDE): ESSA: Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	\$ 218,849
Special Education (IDEA) Cluster: Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	65,421
Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	8,291
Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	19,852
Subtotal - Special Education (IDEA) Cluster			93,564
ESSA: Title III, English Learner Student Program	84.365	14346	17,222
ESSA: Title II, Part A Supporting Effective Instruction	84.367	14341	38,683
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	18,136
Total Passed Through CDE			386,454
Total U.S. Department of Education			386,454
U.S. Department of Agriculture: Passed through California Department of Education (CDE): Child Nutrition Cluster: School Breakfast Program	10.553	13390	74,783
National School Lunch Program	10.555	13391	486,741
Food Distribution - Commodities	10.555	13391	39,254
Child Nutrition: Supply Chain Assistance (SCA) Funds	10.555	15655	36,830
Subtotal - Child Nutrition Cluster			637,608
Total U.S. Department of Agriculture			637,608
Total Expenditures of Federal Awards			\$ 1,024,062

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2025

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Pioneer Union Elementary School District under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flow of the District.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

The District has elected not to use the 10-percent de minimis indirect cost rate as allowable under the Uniform Guidance.

Non-Cash Assistance

Non-cash assistance in the form of donated foods was received from California Department of Education as a pass-through grant from the U.S. Department of Agriculture. The District reports the donated foods received on the Schedule at the fair value at time of receipt. The amount received during 2024-25 was \$39,254.

Reconciliation of Expenditures

Reconciliation of expenditures per schedule of federal grant activity with the federal revenue reported on the District's Statement of Revenue, Expenditures, and Changes in Fund Balances – Governmental Funds follows:

Schedule of Expenditures of Federal Awards	\$ 1,024,062
Child Nutrition: SCA Funds received in 2024-2025	-
Child Nutrition: SCA Funds spent in 2024-2025	<u>(36,830)</u>
Federal Revenue Reported on the Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 987,232</u>

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

	<u>General Fund</u>
June 30, 2025 Annual Financial and Budget Report (SACS) fund balances	<u>\$ 10,512,132</u>
Adjustments and Reclassifications:	
Increase (Decrease) the fund balance:	
Accounts Payable Overstatement (Understatement)	<u>(145,219)</u>
Net Adjustments and Reclassifications:	<u>(145,219)</u>
June 30, 2025 Audited Financial Statement Fund Balances	<u>\$ 10,366,913</u>
	<u>Noncurrent Liabilities</u>
June 30, 2025 Annual Financial and Budget Report - Form Debt	<u>\$ 19,385,339</u>
Adjustments and Reclassifications:	
Increase (Decrease) in Total Liabilities:	
Financed Purchases Payable	246,407
Leases Payable	90,424
Net Pension Liability	16,780,280
Rounding	<u>1</u>
Net Adjustments and Reclassifications:	<u>17,117,112</u>
June 30, 2025 Noncurrent Liabilities	<u>\$ 36,502,451</u>

This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

Other Information Section

**PIONEER UNION ELEMENTARY SCHOOL DISTRICT
ORGANIZATION
YEAR ENDED JUNE 30, 2025**

The District was established on August 5, 1870 and is comprised of an area of 17.5 square miles located in Kings County. There were no changes in the boundaries of the District during the year ended June 30, 2025. The District is currently operating two elementary schools and one middle school.

Board of Trustees

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Balea Avila	President	November 2026
Doug Woods	Clerk	November 2028
Jennifer Kuehn	Member	November 2028
Danielle Darpli	Member	November 2026
Philip Sippel	Member	November 2026

Administration

Paul Van Loon
District Superintendent effective July 2013 through June 2025

Shelley Leal
Assistant Superintendent of Fiscal Services effective September 2021

Other Independent Auditor's Reports

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

Board of Trustees
Pioneer Union Elementary School District
Hanford, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pioneer Union Elementary School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Pioneer Union Elementary School District's basic financial statements, and have issued our report thereon dated January 13, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pioneer Union Elementary School District's internal control over financial reporting (internal control) as a basis for designing the 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 Pioneer Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Pioneer Union Elementary School District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

*Borchardt, Corona, Faeth
& Lykavian*

Fresno, California
January 13, 2026

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

Board of Trustees
Pioneer Union Elementary School District
Hanford, California

Report on State Compliance

Qualified and Unmodified Opinions

We have audited Pioneer Union Elementary School District's, (the District's) compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel applicable to the District's state program requirements identified below for the fiscal year ended June 30, 2025.

Qualified Opinion on Expanded Learning Opportunities Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions paragraph, Pioneer Union Elementary School District complied, in all material respects, with the laws and regulations of Expanded Learning Opportunities Program for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other State Programs

In our opinion, Pioneer Union Elementary School District complied, in all material respects, with the laws and regulation of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. 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.

Matter Giving Rise to Qualified Opinion on Expanded Learning Opportunities Program

As described in the accompanying schedule of findings and questioned costs, Pioneer Union Elementary School District did not comply with the requirement regarding providing 30 nonschool days for the Expanded Learning Opportunities Program described in finding number 2025-001.

Compliance with such requirements is necessary, in our opinion, for Pioneer Union Elementary School District to comply with the requirements applicable to that program.

Responsibilities of Management for State 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 State 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 *2024-25 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 state 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 *2024-25 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 state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 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>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed?</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance Accounting:	
Attendance Reporting	N/A
Teacher Certification and Misassignments	N/A
Independent Study	N/A
Continuation Education	N/A
Instructional Time:	
School Districts	N/A
Instructional Materials	N/A
Ratios of Administrative Employees to Teachers	N/A
Classroom Teacher Salaries	N/A
Early Retirement Incentive	N/A
GANN Limit Calculation	N/A
School Accountability Report Card	N/A
Juvenile Court Schools	N/A
Middle or Early College High Schools or Programs	N/A
K-3 Grade Span Adjustment	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	N/A
District of Choice	N/A
Home to School Transportation Reimbursement	N/A
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
Proposition 28 Arts and Music in Schools	Yes
After/Before school Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes

	Procedures in Audit Guide Performed?
Independent Study-Course Based	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	N/A
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
CHARTER SCHOOLS:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	N/A

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

We 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the above requirements, which are required to be reported in accordance with the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2025 – 002. Our opinion on state compliance is not modified with respect to these matters.

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

Report on Internal Control over State Compliance

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

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

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Borchardt, Corona, Faeth
& Yakanian*

Fresno, California
January 13, 2026

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

Board of Trustees
Pioneer Union Elementary School District
Hanford, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Pioneer Union Elementary School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Pioneer Union Elementary School District's major federal programs for the year ended June 30, 2025. Pioneer Union Elementary School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Pioneer Union Elementary School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

*Borchardt, Corona, Faeth
& Grakarian*

Fresno, California
January 13, 2026

Findings and Recommendations Section

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

Summary of Auditor's Results

1. Financial Statements

Type of Auditor's opinion issued: **Unmodified**

Internal control over financial reporting:

 Material weakness (es) identified? _____ Yes No

 Significant deficiency (ies) identified not considered to be material weakness (es) _____ Yes None reported

Noncompliance material to financial statements noted? _____ Yes No

2. Federal Awards

Internal control over major programs:

 Material weakness (es) identified? _____ Yes No

 Significant deficiency (ies) identified not considered to be material weakness(es) _____ Yes None reported

Type of Auditor's opinion issued on compliance for major programs: **Unmodified**

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

Identification of major programs:

Federal Assistance Listing Number(s) **Name of Federal Program or Cluster**

84.010 ESSA: Title I, Part A, Basic Grants Low Income & Neglected

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

Auditee qualified as low-risk Auditee? Yes _____ No

3. State Awards

Internal control over state programs:

 Material weakness (es) identified? _____ Yes No

 Significant deficiency (ies) identified not considered to be material weakness(es) _____ Yes None reported

Type of Auditor's opinion issued on compliance for state programs: **Qualified**

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

State Award Findings and Questioned Costs

Finding Identification

2025 – 001 *Expanded Learning Opportunities Program* #40000

Criteria or Specific Requirement

California Education Code Section 46120(b)(1)(B). Expanded learning opportunity programs shall include at least 30 nonschooldays, no fewer than nine hours of in-person expanded learning opportunities per day. California Education Code section 46120(b)(8), an LEA may provide up to three days of staff development that may be excluded from these requirements.

Condition

While auditing the District's Explained Learning Opportunity Programs, we noted the District did not provide 27 nonschooldays, no less than nine hours of inperson expanded learning opportunities per instructional day.

Effect

The District was not in compliance with program requirements and therefore a penalty is calculated as noted in the questions costs below.

Cause

The District determined that the cost of operating the program for the 27 nonschooldays was more than the penalty for not providing the program on these days.

Questioned Costs

The estimated audit penalty is \$145,219 as calculated below:

	Charter School Data Input and Calculated Fields
LEA Funding Rate	Rate 2
ELOP Entitlement Calculation based on Rate 2	\$1,097,647
Section B - Days Instructional Days	180
ELO-P offered on instructional days totaling 9 hours	180
Required Intersession ELO-P days	30
Actual ELO-P intersession days totaling 9 hours (staff development days)	3
ELO-P days short	27
Penalty Factor	0.0049
Penalty Calculation	\$145,219
Total Penalty	\$145,219

Identification of Repeat Finding

We have identified this audit finding as a repeat of finding 2024-001 which was identified in the immediate prior audit.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

State Award Findings and Questioned Costs

Finding Identification

2025 – 001 *Expanded Learning Opportunities Program* #40000 (Continued)

Recommendation

The District should monitor program requirements to provide the required nonschooldays for the program.

Views of responsible officials and planned corrective actions

The District agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

State Award Findings and Questioned Costs

Finding Identification

2025 – 002 *Expanded Learning Opportunities Program* #40000

Criteria or Specific Requirement

Education Code Section 8483.4(b) - When a local educational agency contracts with a third party to operate a program pursuant to this article, the local educational agency shall require the third party to notify the local educational agency by the next working day following, and to submit a written report within seven days of, the occurrence of any health- or safety-related issues, including, but not limited to, issues involving criminal background clearances for employees, building safety, and any event specified in subdivision (c) of this Education Code.

Condition

While viewing the 2024-2025 fiscal year third-party contract between the District and California Teaching Fellows Foundation, it was found that the contract did not include the requirements as stated under education code section 8483.4(b).

Effect

The District is not in compliance with program requirements.

Cause

The District and the California Teaching Fellows Foundation did not amend the 2024-2025 contract for ELOP Services to include the required statements under Education Code Section 8483.4(b).

Questioned Costs

None.

Identification of Repeat Finding

This audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

The District should monitor program requirements and ensure future third-party contracts include the statements required in the Education Code.

Views of responsible officials and planned corrective actions

The district agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

PIONEER UNION ELEMENTARY SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025

State Award Findings and Questioned Costs

Finding Identification: 2025 – 001 *Expanded Learning Opportunities Program* #40000

Name of contact person: Shelley Leal, Assistant Superintendent Fiscal Services

Corrective Action: The District plans to continue to monitor the costs of the ELOP program. Currently, the District contracts with our county office to run the program, but they do not offer it in the summer. We struggle to find people who want to work a summer program. The cost of wages for cafeteria, transportation and custodial staff, on top of certificated salaries and administration costs are much greater than the penalty.

Proposed Completion Date: June 30, 2025

Finding Identification: 2025 – 002 *Expanded Learning Opportunities Program* #40000

Name of contact person: Shelley Leal, Assistant Superintendent Fiscal Services

Corrective Action: The District has already reached out to Teaching Fellows and remedied the missing requirements in their contract. They are in the new contract for 2025-26.

Proposed Completion Date: September 10, 2025

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2025

1. Finding/Recommendation: 2024 - 001 Expanded Learning Opportunities Program #40000

While auditing the District's Expanded Learning Opportunity Programs, we noted the District did not provide 27 nonschooldays, no less than nine hours of inperson expanded learning opportunities per instructional day.

It was recommended that the District should monitor program requirements to provide the required nonschool days for the program.

Current Status

Not Implemented

District Explanation if Not Implemented

The District plans to continue to monitor the costs of the ELOP program. Currently, the District contracts with our county office to run the program, but they do not offer it in the summer. We struggle to find people who want to work a summer program. The cost of wages for cafeteria, transportation and custodial staff, on top of certificated salaries and administration costs are much greater than the penalty.