

LONE PINE UNIFIED SCHOOL DISTRICT

SCHOOL BOARD RESPONSIBILITIES

1. Set Direction
2. Establish the Structure
3. Demonstrate Support
4. Ensure Accountability
5. Demonstrate Community Leadership

MISSION STATEMENT

Lone Pine Unified School District is committed to providing every student the tools they need for academic, personal and social achievement so that each student may become a productive member of society.

Governance Team Goals

1. Maintain an exceptional academic environment that provides quality instruction to all students
2. Recognize parents as key partners in the success of our students
3. Maintain fiscal solvency
4. Provide clean, safe, and secure sites for the well-being of our students and staff
5. Recruit, retain and support the growth of all employees
6. Support 21st century skills competence to assist in academic progress, communication and learning
7. Clearly communicate with local community members and share the district achievements.

Addressing the Board

There are many different ways individuals may choose to address the Board. Those who wish to request an agenda item may do so by submitting the request in writing, along with supporting documents and information, to the Superintendent at least one week prior to a scheduled meeting. Those wishing to address an item on the agenda may do so by submitting a card at the beginning of the meeting. Individuals will be recognized by the Board President when the item is considered. For matters not on the agenda, individuals may also submit a card prior to the start of the meeting. There will be an opportunity to address the Board when called upon by the Board President. The Board shall not take action on such items at that meeting. If you have a question or comment during discussions, please raise your hand and wait to be called upon before speaking.

Any items being proposed for the agenda must be sent to Dr. Traynor no later than noon on the Wednesday prior to the board meeting.

**LONE PINE UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING
AGENDA
April 19, 2023
5:15 p.m.**

District Conference Room
301 South Hay Street, Lone Pine, CA

This meeting is being conducted by teleconference at the following location: Susan Lutze from 1404 Vacation Road, San Diego, CA. The teleconference location is open to the public and any member of the public has an opportunity to address the School Board from a teleconference location in the same manner as if that person attended the regular meeting location. The School Board will control the conduct of the meeting and determine the appropriate order and time limitations on public comments from teleconference location.

NOTICE TO PUBLIC: The meeting may be viewed at <https://inyocoe.zoom.us/j/97038962819>. Public comments will be taken in person at the address indicated above. The Zoom interface will not be used for accepting public comment.

Any person with a disability may request this agenda be made available in an appropriate alternative format. A request for disability-related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting to the Superintendent at the Lone Pine Unified School District Office located at 301 S. Hay Street in Lone Pine or phone (760) 876-5579 between the hours of 7:30 a.m. and 4:30 p.m. at least 48 hours before the meeting. Government Code Section 54954.2

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 301 S. Hay Street, Lone Pine during normal business hours.

1. CALL TO ORDER & ROLL CALL

Mrs. Susan Patton, President _____
Mrs. Krista Sullivan, Clerk _____
Mr. Scott Kemp, Member _____
Mrs. Susan Lutze, Member _____
Ms. Rachel Yourgules, Member _____
Patrick Traynor, Superintendent and
Secretary to the Board _____

PUBLIC PARTICIPATION (HEARING SESSION)

Members of the public who wish to speak to the Board about any item on the Closed Session agenda are invited to do so at this time. Comments shall be limited to four minutes per person for a total of 20 minutes. Person wishing to speak must complete a request card and hand it to the Board Secretary.

2. CLOSED SESSION (4:30 P.M.)

2.1 Moved by _____ and seconded by _____ that the Board convene into closed session to discuss the following items:

- 1) PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/COMPLAINT (G.C. Sec. 54957)
- 2) PUBLIC EMPLOYMENT (Gov. Code 54957)
 - a) Sierra Alternative Learning Academy Teacher
 - b) Instructional Aide One-to-One Specialized
 - c) Cheerleader Advisor
- 3) CONFERENCE WITH LABOR NEGOTIATOR (G.C. Sec. 54957.6)
 - a) District Employees: CSEA, SITA, and Confidential
 - b) District Negotiators: Patrick Traynor

3. OPEN SESSION (5:15 P.M.)

3.1 Moved by _____ and seconded by _____ that the Board return to open session at 5:15 p.m.

3.2 Pledge of Allegiance

3.3 Moved by _____ and seconded by _____ that the Board approve the agenda order as presented.

3.4 Report of any action taken in Closed Session.

4. PRESENTATION SESSION

4.1 Lo-Inyo Student Representative –

4.2 Lo-Inyo Principal Report – Dr. Patrick Traynor

4.3 LPHS Student Representative –

4.4 LPHS Principal Report – Ms. O’Sullivan

4.5 SITA and/or CSEA Representative Reports – SITA and CSEA Initial Proposal for 2023-24

5. RECOGNITION SESSION

5.1 The Board will applaud the following students for participation in the Annual Inyo County Spelling Bee.

Gustavo Rosas, 7th Grade, First Place Junior High Division

Max Sullivan, 8th Grade, Finalist

Jaycee Eaton, 9th Grade, Finalist

Selena Bowen, 4th Grade, Finalist

Leighton Button, 4th Grade, Finalist

PUBLIC PARTICIPATION (HEARING SESSION)

Interested parties who wish to speak to the Board about matters pertaining to the schools that do not appear on the agenda are invited to do so at this time. Comments on agenda items will be heard at the time the Board considers that agenda item. All public comments on an agenda item will be heard prior to the Board’s discussion of the item. Individuals will be allowed four minutes to address the Board and the Board shall limit the total time for public input on any one item to 20 minutes (BB 9323). Persons wishing to speak must complete a request card and hand it to the Board Secretary.

6. GENERAL FUNCTIONS OF THE BOARD**NON-CONSENT AGENDA**

6.1 Moved by ____ and seconded by ____ that the Board adopt the following revised and/or updated Board Policy and/or Administrative Regulation as presented to the Board. *The board may vote to waive the second reading and approve these items after the first read.*

- 1) BP/E 3555, Nutrition Program Compliance
- 2) BP 4030, Nondiscrimination in Employment
- 3) BP/AR 4218, Dismissal/Suspension/Disciplinary Action
- 4) AR 5113, Absences and Excuses
- 5) AR 5131.41, Use of Seclusion and Restraint
- 6) AR 5144, Discipline
- 7) AR 5144.1 Suspension and Expulsion/Due Process
- 8) AR 5144.2, Suspension and Expulsion/Due Process (Students with Disabilities)
- 9) AR 6115, Ceremonies and Observances

6.2 Moved by ____ and seconded by ____ that the Board approve the regular minutes of March 15, 2023, and special meeting minutes of March 14, 2023 and March 20, 2023, as presented to the Board.

7. PERSONNEL**PUBLIC HEARING REGARDING AB 1200 PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING SETTLEMENT BETWEEN THE DISTRICT AND CONFIDENTIAL EMPLOYEES**

Copies of the Public Disclosure of Proposed Collective Bargaining Agreement are available in the Lone Pine Unified School District Office, 301 S. Hay Street, Lone Pine upon request.

7.1 Moved by ____ and seconded by ____ that the Board approve the proposed settlement agreement for the 2022-23 school year for Confidential employees, as presented to the Board. The agreement includes 7% increase, retroactive to July 1, 2022.

CONSENT AGENDA

The following items may be approved by a single vote of the Board. Any item that warrants further discussion may be separated for discussion and action.

Moved by _____ and seconded by _____ that the Board approve consent agenda items 7.2 to 7.6.

- 7.2 Ratify probationary employment of Elizabeth Roripaugh to serve as 6th-12th Alternative Education teacher at Sierra Alternative Learning Academy. Compensation is pending verification of units and employment requirements.
- 7.3 Approve attendance of Susan Patton to attend Delegate Assembly in Sacramento from May 19-May 21, 2023. Costs to the District include two night's lodging at the rate of \$195.00, 3 days per diem, transportation and incidental expenses in accordance with Board Bylaw 9250.
- 7.4 Approve probationary employment of _____ to serve as Instructional Aide Special Education One-to-One Specialized at Lo-Inyo Elementary School for 5.75 hours per day. Compensation shall be Range 2a Step II on the 2022-23 Classified Salary Schedule.
- 7.5 Approve temporary employment of _____ to serve as Cheerleader Advisor (LPHS) for the 2023-24 school year.
- 7.6 Approve employment of Jordan Kinberg to serve as Home Hospital Teacher for specified high school student, not to exceed 5 hours per week, to be paid his regular hourly rate of pay.

8. CURRICULUM & INSTRUCTION

Discussion Only – Math Curriculum, Nancy O'Sullivan

CONSENT AGENDA

The following items may be approved by a single vote of the Board. Any item that warrants further discussion may be separated for discussion and action.

Moved by _____ and seconded by _____ that the Board approve consent agenda items 8.1 and 8.2.

- 8.1 Approve the 2023-24 School Calendar, as presented to the Board.
- 8.2 Approve additional fundraiser of Krispy Kreme Sales and Tamale Dinner for the Class of 2023.

9. BUSINESS AND FINANCE**SPECIAL HEARING RELATED TO APPLICATION FOR TITLE VI INDIAN EDUCATION FUNDS FOR THE 2023-24 SCHOOL YEAR**

The Board President will open a special hearing to allow interested staff, parents and community members to comment on the Title VI Indian Education Grant and the continuation of the application for funding during the 2022-23, which will be year two of a multi-year application.

NON-CONSENT AGENDA

- 9.1 Moved by _____ and seconded by _____ that the Board approve submission of a continuation application grant for Title VI Indian Education Funding for the 2023-24 school year.
- 9.2 Moved by _____ and seconded by _____ that the Board approve the Annual Financial Audit Report prepared by Vavrinek, Trine, Day & Co., LLP, dated June 30, 2022, as presented to the Board.

CONSENT AGENDA

The following items may be approved by a single vote of the Board. Any item that warrants further discussion may be separated for discussion and action.

Moved by _____ and seconded by _____ that the Board approve consent agenda items 9.3 to 9.10.

- 9.3 Accept the Williams Quarterly Uniform Complaint Report for the period January 2023 to March 2023.
- 9.4 Approve Marjianne Yonge, Director of Finance, and Kasey Wuester, Executive Secretary/Personnel, as

authorized agents of the District to sign and furnish the Federal and State governments with data and documents pertaining to all specially funded programs; authorized agents for Impact Aid; authorized agents for all District and payroll orders, and all district generated reports or documents; and, to sign checks and other documents pertaining to the petty cash and cafeteria funds on behalf of the Board of Trustees for the 2023-24 school year.

- 9.5 Authorize the County Superintendent of Schools to identify and make such transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget for the current fiscal year to permit payment of obligations of the County Superintendent of Schools incurred during the 2022-23 school year.
- 9.6 Approve Resolution No. 2022-23-04, Transfers of Appropriations for 2023-24 school year, as presented to the Board.
- 9.7 Approve the Memorandum of Understanding between the District and Inyo County Office of Education (ICOE) in partnership with Riverside County Office of Education Center for Teacher Innovation Induction Teacher Program from July 1, 2022 through June 30, 2025. The District will reimburse Inyo County Office of Education for half of the total program at the rate of \$1,250.00 per candidate.
- 9.8 Approve Surplus List, as presented to the Board.
- 9.9 Approve Budget Revisions.
- 9.10 Approve Purchase Orders and Warrants.

ITEMS FROM THE SUPERINTENDENT

- A. Long Term Facility Improvements-Financial Investment

ITEMS FROM THE BOARD

For the purpose of sharing school-related activities, school visits, or sharing any district related issues or comments with other members of the Board and staff.

UPCOMING DATES AND REMINDERS (See District Calendar at www.lpusd.k12.ca.us)

- Wed. May 3 - Academic Excellence Awards in HS AUD 6:00 p.m.
- Wed. May 17 - Regular Board Meeting 5:15 p.m. DCR

10. ADJOURNMENT

SOUTHERN INYO TEACHERS ASSOCIATION

To: Lone Pine Unified Board of Trustees

Bob Heist
President

From: Southern Inyo Teachers Association

Megan Maybury
Piper McGuire
Jayson Lozier
Negotiators

Regarding: SITA Initial Proposals for the 2023-2024 School Year

Date: April 14, 2023

In addition to salary, benefits and calendar, which are opened each year per contract provision, SITA intends to continue to negotiate with the District:

- Article 11, Leaves

It is our understanding that the District has already indicated an intention to negotiate:

- Article 10, Hours
- Article 13, Class Size

SITA reserves the right to re-open additional articles with proper notice. SITA may offer new proposals, counter-proposals, withdrawal of proposals and/or other changes to proposals that are responsive to discussions that occur during negotiations, or that SITA deems necessary in response to changes in education funding or other education requirements.

SITA may propose non-substantive changes language in various articles in order to eliminate typographical errors or to clarify the intent of information contained therein.

The Southern Inyo Teachers Association looks forward to an early and amicable settlement of negotiations.

**INITIAL PROPOSAL
FROM THE
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION
AND ITS LONE PINE CHAPTER NO 440
TO THE
LONE PINE UNIFIED SCHOOL DISTRICT
2023-2024 REOPENER**

Pursuant to the Public Notice requirements set forth in Government Code 3547, the California School Employees Association and its Lone Pine Chapter No. 440 ("CSEA") respectfully submit our Initial Proposal for the 2023 -2024 school year. CSEA looks forward to reaching a fair and equitable agreement in a timely manner.

CSEA reserves the right to withdraw, amend or add to this proposal as necessary, in accordance with applicable laws.

ARTICLE II – RECOGNITION

CSEA proposes clarifying language.

ARTICLE X – LEAVES

CSEA proposes clarifying language.

ARTICLE XV – SALARY

CSEA proposes a fair and equitable increase to the Classified Salary Schedule.

ARTICLE XVI – BENEFITS

CSEA proposes an increase to the District's Maximum Contribution for Health and Welfare Benefits for eligible employees.

In the spirit of collaboration, additional articles may be re-opened when mutually agreed upon by both parties.

Respectfully,
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION

Barbara Bowling
President, Chapter #440

TO: Board of Trustees

FROM: Patrick Traynor, Superintendent

SUBJECT: Board Meeting of April 19, 2023

The following policies are presented with changes/revisions as provided by the following CSBA Policy Guidesheet. This process continues the list of policy updates that will be submitted to the Board for review as necessary and time permits. Please note that policies for your review include ~~strikeout~~ text for language to be removed and *italics* for language being added.

Please contact me if you have any questions.

----- CSBA POLICY GUIDESHEET

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

Board Policy 3555 - Nutrition Program Compliance

Policy updated to clarify that prohibited discrimination includes alleged discrimination on the basis of race, color, national origin, age, sex, sexual orientation, gender identity, or disability. Policy also updated to reflect United States Department of Agriculture CRD memorandum 01-2022, "Application of Bostock v. Clayton County to Program Discrimination Complaint Processing," which clarifies that prohibited sex discrimination includes discrimination on the basis of gender identity and sexual orientation. Policy also updated to include that complaints against a program operator that is not an educational agency shall be filed with or referred to the California Department of Education.

Exhibit(1) 3555 - Nutrition Program Compliance

Exhibit updated to reflect current language of the United States Department of Agriculture Nondiscrimination Statement.

Board Policy 4030 - Nondiscrimination in Employment

Policy updated to reflect NEW LAW (SB 523, 2022) which adds reproductive health decisionmaking as a form of prohibited discrimination, and prohibits an employer from requiring an applicant or employee to disclose information relating to an employee's reproductive health decisionmaking.

Board Policy 4218 - Dismissal/Suspension/Disciplinary Action

Policy updated to reflect NEW LAW (AB 2413, 2022) which prohibits a district from suspending, demoting, or dismissing a permanent classified employee who timely requests a hearing pending the outcome of that hearing.

Administrative Regulation 4218 - Dismissal/Suspension/Disciplinary Action

Regulation updated to clarify that a classified employee against whom a recommendation for disciplinary action has been issued may remain on active duty or may be placed on paid leave pending a hearing on the charges. Regulation also updated to reflect NEW LAW (AB 2413, 2022) which prohibits a district from suspending without pay, suspending or demoting with a reduction in pay, or dismissing a permanent classified employee who timely requests a hearing unless it is found by a preponderance of the evidence at the time discipline was imposed that the employee (1) engaged in criminal misconduct, (2) engaged in misconduct that presents a risk of harm to students, staff, or property, or (3) committed habitual violations of the district's policies or regulations. Additionally, regulation updated to provide that a district may cease paying an employee if a decision has not been rendered within 30 days of the date the hearing was requested.

Administrative Regulation 5113 - Absences and Excuses

Regulation updated to reflect NEW LAW (SB 955, 2022) which includes, as another type of required excused absence, the absence of a middle school or high school student for the purpose of participating in a civic or political event, as defined, provided that the student notifies the school ahead of the absence, and NEW LAW (AB 181, 2022) which no longer requires the State Board of Education to update its illness

verification regulations as necessary to account for including, as a personal illness excused absence, a student's absence for the benefit of the student's mental or behavioral health. Regulation also updated to clarify that absences for participation in religious exercise or to receive moral and religious instruction are excused, but that in order for districts to receive average daily attendance funding for such absences, the Governing Board is required to first adopt a resolution permitting an excused absence for such purposes.

Administrative Regulation 5131.41 - Use of Seclusion and Restraint

Regulation updated to clarify the limited exception when seclusion and/or behavioral constraint may be used, and to reflect that it cannot be applied for longer than necessary to contain the dangerous behavior. Regulation also updated to include, as appropriate, concepts from the December 2022 Davis Joint Unified School District Resolution Agreement with the U.S. Department of Education, Office for Civil Rights, regarding the use of seclusion and restraint as it relates to a free appropriate public education for students with disabilities. Regulation also updated to add a new section "Documentation of Seclusion and Restraint."

Administrative Regulation 5144 - Discipline

Regulation updated to incorporate NEW GUIDANCE from the U.S. Department of Education, Office for Civil Rights, issued to help districts support students with disabilities and avoid discriminatory discipline practices.

Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process

Regulation updated to provide that "suspension" does not include removal from class, as specified, so long as removal from a particular class does not occur more than once every five school days, add definitions related to electronic acts as a mode of bullying, include that a teacher may, in addition to suspending a student from class, refer a student for specified acts to the Principal or designee for consideration of a suspension from school, and clarify that immediate suspension is required for any student found at school or a school activity away from school who committed any of the enumerated acts for which a recommendation of expulsion is required. Regulation also updated to reflect NEW LAW (AB 740, 2022) which provides for additional due process procedures for suspension of foster youth and Indian children.

Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities)

Regulation updated to reflect NEW GUIDANCE from the U.S. Department of Education's Office of Special Education and Rehabilitative Services, which recommends that districts identify ways to significantly reduce the use of exclusionary discipline and its disproportionate effect on student with disabilities, and the U.S. Department of Education's Office for Civil Rights, which provides that, for a student with a disability under Section 504, schools are required to conduct a manifestation determination before implementing a disciplinary removal that will significantly change the placement of the student due to discipline for (1) removal from class or school for more than 10 consecutive school days, or (2) a series of removals from class or school that together total more than 10 school days in a school year and constitute a pattern of removal. Regulation also updated to emphasize that suspension or expulsion of a student with disabilities be in accordance with Board Policy 5144.1 - Suspension and Expulsion/Due Process, and that when a student with disabilities exhibits behavior which impedes the student's own learning or that of others, the student's individualized education program (IEP) team consider positive behavioral interventions and supports, and other strategies, to address the behavior. Additionally, regulation updated, for conceptual alignment, to move material regarding the monitoring of the number of days of a suspension of student with an IEP, and reflect NEW LAW (AB 740, 2022) which provides that a foster youth's educational rights holder, attorney, and county social worker, and an Indian child's tribal social worker and, if applicable, county social worker, have the same rights as a parent/guardian to receive a suspension notice, expulsion notice, manifestation determination notice and invitation to the manifestation determination meeting, involuntary transfer notice, and other documents and related information.

Administrative Regulation 6115 - Ceremonies and Observances

Regulation updated to reflect NEW LAW (AB 1655, 2022) which adds June 19, "Juneteenth National Independence Day," to the list of holidays on which public schools must be closed and NEW LAW (AB 1801, 2022) that adds Genocide Remembrance Day to the list of days districts are authorized to close. Regulation also updated to clarify language regarding days on which schools are required to be closed based on appointment by the Governor or President, and to encourage districts to observe a moment of silence on September 11th Remembrance Day, as authorized by law.

NUTRITION PROGRAM COMPLIANCE

The Governing Board recognizes the district's responsibility to comply with state and federal nondiscrimination laws as they apply to the district's nutrition programs. The district shall not deny any individual the benefits or service of any nutrition program or discriminate on any basis prohibited by law.

Compliance Coordinator

The Board shall designate a compliance coordinator for nutrition programs, who may also be the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures, to ensure compliance with the laws governing the district's nutrition programs. related

The responsibilities of the compliance coordinator include, but are not limited to:

1. Providing the name of the compliance coordinator, ~~and~~ the Section 504 coordinator and Title IX coordinator if different from the compliance coordinator, to the California Department of Education (CDE) and other interested parties
2. Annually providing mandatory civil rights training to all frontline staff who interact with program applicants or participants and to those who supervise frontline staff

The subject matter of such training shall include, but not be limited to, collection and use of data, effective public notification systems, complaint procedures, compliance review techniques, resolution of noncompliance, requirements for reasonable accommodation of persons with disabilities, requirements for language assistance, conflict resolution, and customer service.

3. Establishing admission and enrollment procedures that do not restrict enrollment of students on the basis of race, ethnicity, national origin, or disability, including preventing staff from incorrectly denying applications and ensuring that such persons have equal access to all programs
4. Sending a public release announcing the availability of the child nutrition programs and/or changes in the programs to public media and to community and grassroots organizations that interact directly with eligible or potentially eligible participants
5. Communicating the program's nondiscrimination policy and applicable complaint procedures, as provided in the section "Notifications" below
6. Providing appropriate translation services when a significant number of persons in the surrounding population have limited English proficiency
7. Ensuring that every part of a facility is accessible to and usable by persons with disabilities

NUTRITION PROGRAM COMPLIANCE (continued)

and that participants with disabilities are not excluded from the benefits or services due to inaccessibility of facilities

8. Ensuring that special meals are made available to participants with disabilities who have a medical statement on file documenting that their disability restricts their diet
9. Implementing procedures to process and resolve civil rights ~~(complaints, including alleged discrimination)~~ **complaints on the basis of race, color, national origin, age, sex, sexual orientation, gender identity, or disability**, and program-related complaints, including maintaining a complaint log, working with the appropriate person to resolve any complaint, and referring the complainant to the appropriate state or federal agency when necessary
10. Developing a method, which preferably uses self-identification or self-reporting, to collect racial and ethnic data for potentially eligible populations, applicants, and participants

Notifications

The compliance coordinator shall ensure that the U.S. Department of Agriculture's (USDA) "And Justice for All" civil rights poster, or a substitute poster approved by **the** USDA's Food and Nutrition Service, is displayed in areas visible to the district's nutrition program participants, such as food service areas and school offices.

The compliance coordinator shall notify the public, all program applicants, participants, and potentially eligible persons of their rights and responsibilities and steps necessary to participate in the nutrition programs, **including program requirements and program availability**. Applicants, participants, and the public also shall be advised of their right to file a complaint, how to file a complaint, the complaint procedures, and that a complaint may be **file filed** anonymously or by a third party.

In addition, the compliance coordinator shall ensure that all forms of communication available to the public regarding program availability shall contain, in a prominent location, **a the most current version of the nondiscrimination** statement provided by USDA about the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the district.

Forms of communication requiring this nondiscrimination statement include, but are not limited to, web sites, public information releases, publications, and posters, but exclude items such as cups, buttons, magnets, **menus**, and pens that identify the program when the size or configuration makes it impractical. The nondiscrimination statement need not be included on every page of program information on the district's or school's web site, but the statement or a link to the statement shall be included on the home page of the program information.

NUTRITION PROGRAM COMPLIANCE (continued)

A short version of the nondiscrimination statement, as provided by USDA, may be used on pamphlets, brochures, and flyers in the same print size as the rest of the text.

Complaints of Discrimination

Mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW, Washington, D.C. 20250-9410

Phone: (866) 632-9992, (800) 877-8339 (Federal Relay Service - English, deaf, hard of hearing, or speech disabilities), (800) 845-6136 (Federal Relay Service - Spanish), **fax**

Fax: (833)256-1665 or (202) 690-7442, **or email**

Email: program.intake@usda.gov.

Complaints of discrimination on any other basis shall be investigated by the district using the process identified in AR 1312.3 - Uniform Complaint Procedures.

Complaints Regarding Noncompliance with Program Requirements

Any complaint alleging that the district has not complied with program requirements pertaining to meal counting and claiming, reimbursable meals, eligibility of a child or adult, use of cafeteria funds and allowable expenses **in relation to any child nutrition program specified in Education Code 49550-49564.5** shall be filed with or referred to CDE. (Education Code 49556; 5 CCR 15584)

Complaints against a program operator that is not an educational agency shall be filed with or referred to CDE. (5 CCR 15584)

Complaints of noncompliance with any other nutrition program requirements shall be submitted to and investigated by the district using the following procedures.

Complaints may be filed by a student or the student's **parent/guardian duly authorized representative** by phone, email, or letter. The complaint shall be submitted within one year from the date of the alleged violation and shall include the following: (5 CCR 15581)

1. A statement that the district has violated a law or regulation relating to its child nutrition program
2. The facts on which the statement is based
3. The name of the district or the school against which the allegations are made

NUTRITION PROGRAM COMPLIANCE (continued)

4. The complainant's contact information
5. The name of the student if alleging violations regarding a specific student

The district shall investigate and prepare a written report pursuant to 5 CCR 4631. (5 CCR 15583)

Unless extended by written agreement with the complainant, the district's compliance coordinator shall investigate the complaint and prepare a written report to be sent to the complainant within 30 calendar days of the district's receipt of the complaint. If the complainant is dissatisfied with the compliance coordinator's decision, the complainant may, within five business days, file the complaint in writing with the Board.

The Board shall consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered pursuant to 5 CCR 4631. When required by law, the matter shall be considered in closed session. The Board may decide not to consider the complaint, in which case the coordinator's decision shall be final.

If the Board considers the complaint, the Board's decision shall be sent to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

If the complainant is not satisfied with the findings in the district's report, the complainant may appeal the decision to CDE by filing a written appeal within 30 days of receiving the decision. (5 CCR 4632)

Policy
Adopted: February 13, 2008
Revised: December 13, 2017
Revised: November 18, 2020
Reviewed: April 19, 2023

LONE PINE UNIFIED SCHOOL DISTRICT
Lone Pine, California

NUTRITION PROGRAM COMPLIANCE

NONDISCRIMINATION STATEMENT FOR NUTRITION PROGRAMS

The following statement shall be included, in a prominent location, on all forms available to the public regarding the availability of the district's child nutrition programs:

"In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, ~~the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are~~ **this institution is** prohibited from discriminating ~~based on the basis of~~ race, color, national origin, sex, **(including gender identity and sexual orientation)** disability, age, or reprisal or retaliation for prior civil rights activity ~~in any program or activity conducted or funded by USDA.~~

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication ~~for to obtain~~ program information (e.g., Braille, large print, audiotape, American Sign Language, etc.), should contact the ~~Agency (State~~ **responsible state or local)** ~~where they applied for benefits.~~ **Individuals who are deaf, hard of hearing** ~~agency that administers the program or have speech disabilities may~~ **USDA's TARGET Center at (202)720-2600 (voice and TTY)** contact USDA through the Federal Relay Service at (800) 877-8339. ~~Additionally, program information may be made available in languages other than English.~~

To file a program ~~complaint of~~ discrimination, **complaint, a Complainant should** complete ~~the a~~ **a Form AD-3027**, USDA Program Discrimination Complaint Form, (AD-3027) ~~found~~ **which can be obtained** online at: <https://www.asec.usda.gov/filing-program-discrimination-complaint-usda-customer-and-at-sites/default/files/documents/ad-3027.pdf>. **from** any USDA office, **by calling (866)632-9992, or** ~~write by writing~~ a letter addressed to ~~the~~ **USDA** and ~~provide in the~~ **The letter all must contain the complainant's name, address, telephone number, and a written description of the information requested in alleged discriminatory action in sufficient detail to inform the form. To request a copy of Assistant Secretary for Civil Rights (ASCR) about the complaint form, call (866) 632-9992. Submit your nature and date of an alleged civil rights violation.** **The** completed **AD-3027** form or letter **must be submitted** to USDA by:

- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; **or**
- (2) fax: **(833)256-1665 or** (202) 690-7442; or
- (3) email: ~~program.intake~~ **Program.Intake@usda.gov**

This institution is an equal opportunity provider."

On pamphlets, brochures, and flyers, in the same print size as the rest of the text, the district may print a short version of the nondiscrimination statement, as follows:

"This institution is an equal opportunity provider."

NONDISCRIMINATION IN EMPLOYMENT

The Governing Board is determined to provide a safe, positive environment where all district employees are assured of full and equal employment access and opportunities, protection from harassment and intimidation, and freedom from any fear of reprisal or retribution for asserting their employment rights in accordance with law. For purposes of this policy, *employees* include job applicants, interns, volunteers, and persons who contracted with the district to provide services, as applicable.

No district employee shall be discriminated against or harassed by any coworker, supervisor, manager, or other person with whom the employee comes in contact in the course of employment, on the basis of the employee's actual or perceived race, color, ancestry, national origin, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran or military status, sex, sexual orientation, gender, gender identity, gender expression, or association with a person or group with one or more of these actual or perceived characteristics.

Employers are also prohibited from discrimination against employees or job applicants on the basis of reproductive health decisionmaking, defined as a person's decision to use or access a particular drug, device, product, or medical service for reproductive health. (Government Code 12926, 12940)

The district shall not inquire into any employee's immigration status nor discriminate against an employee on the basis of immigration status, unless there is clear and convincing evidence that the district is required to do so in order to comply with federal immigration law. (2 CCR 11028)

Discrimination in employment based on the characteristics listed above is prohibited in all areas of employment and in all employment-related practices, including the following:

1. Hiring, in hiring, compensation, terms, conditions, and other privileges of employment
2. Taking of adverse employment action, such as termination or the denial of employment, promotion, job assignment, or training
3. Unwelcome conduct, whether verbal, physical, or visual, that is so severe or pervasive as to adversely affect an employee's employment opportunities, or that has the purpose or effect of unreasonably interfering with the employee's individual's work performance or creating an intimidating, hostile, or offensive work environment
4. Actions and practices identified as unlawful or discriminatory pursuant to Government Code 12940 or 2 CCR 11006-11086, such as:
 - a. Sex discrimination based on an employee's pregnancy, childbirth, breastfeeding, or any related medical condition or on an employee's gender, gender expression, or

NONDISCRIMINATION IN EMPLOYMENT (continued)

gender identity, including transgender status

- b. Religious creed discrimination based on an employee's religious belief or observance, including religious dress or grooming practices, or based on the district's failure or refusal to use reasonable means to accommodate an employee's religious belief, observance, or practice which conflicts with an employment requirement
- c. Requiring medical or psychological examination of a job applicant, or an inquiry into whether a job applicant has a mental or physical disability or a medical condition or as to the severity of any such disability or condition, without the showing of a job-related need or business necessity
- d. Failure to make reasonable accommodation for the known physical or mental disability of an employee, or to engage in a timely, good faith, interactive process with an employee, who has requested such accommodations in order to determine the effective reasonable accommodations, if any, to be provided to the employee
- e. Requiring an applicant or employee to disclose information relating to the employee's reproductive health decisionmaking**

The Board also prohibits retaliation against any district employee who opposes any discriminatory employment practice by the district or its employees, agents, or representatives or who complains, reports an incident, testifies, assists, or in any way participates in the district's complaint process pursuant to this policy. No employee who requests an accommodation for any protected characteristic listed in this policy shall be subjected to any punishment or sanction, regardless of whether the request was granted. (Government Code 12940; 2 CCR 11028)

No employee shall, in exchange for a raise or bonus or as a condition of employment or continued employment, be required to sign a releases of the employee's claim or right to file a claim against the district or a nondisparagement agreement or other document that has the purpose or effect of preventing the employee from disclosing information about harassment, discrimination, or other unlawful acts in the workplace, including any conduct that the employee has reasonable cause to believe is unlawful. (Government Code 12964.5)

Complaints concerning employment discrimination, harassment, or retaliation shall immediately be investigated in accordance with procedures specified in the accompanying administrative regulation.

Any supervisory or management employee who observes or has knowledge of an incident of prohibited discrimination or harassment, including harassment of an employee by a nonemployee, shall report the incident to the Superintendent or designated district coordinator as soon as practical after the incident. All other employees are encouraged to report such incidents to their supervisor immediately.

NONDISCRIMINATION IN EMPLOYMENT (continued)

The Superintendent or designee shall use all appropriate means to reinforce the district's nondiscrimination policy, including providing training and information to employees about how to recognize harassment, discrimination, or other prohibited conduct, how to respond appropriately, and components of the district's policies and regulations regarding discrimination. The Superintendent or designee shall regularly review the district's employment practices and, as necessary, shall take action to ensure district compliance with the nondiscrimination laws.

Any district employee who engages in prohibited discrimination, harassment, or retaliation or who aids, abets, incites, compels, or coerces another to engage or attempt to engage in such behavior in violation of this policy shall be subject to disciplinary action, up to and including dismissal.

The district shall maintain and preserve all applications, personnel, membership, or employment referral records and files for at least four years after the records are initially created or received or, for an applicant or a terminated employee, for four years after the date the employment action was taken. However, when the district is notified that a complaint has been filed with the California **Civil Rights** Department ~~of Fair Employment and Housing~~, records related to the employee involved shall be maintained and preserved until the later of the first date after the time for filing a civil action has expired or the first date after the complaint has been fully and finally disposed of and all administrative proceedings, civil actions, appeals, or related proceedings have been terminated. (Government Code 12946)

Policy
adopted: September 15, 2010
Revised: February 20, 2020
Revised: April 27, 2022
Reviewed: April 19, 2023

LONE PINE UNIFIED SCHOOL DISTRICT
Lone Pine, California

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION

The Governing Board expects all employees to perform their jobs satisfactorily and to exhibit professional and appropriate conduct. A classified employee may be disciplined for unprofessional conduct or unsatisfactory performance in accordance with law or any applicable collective bargaining agreement, Board policy, and administrative regulation.

Disciplinary actions shall be based on the particular facts and circumstances involved and the severity of the employee's conduct or performance. An employee's private exercise of personal beliefs and activities, including religious, political, cultural, social, or other beliefs or activities, or lack thereof, shall not be grounds for disciplinary action against the employee, provided that the beliefs or activities do not involve coercion of students or any other violation of law, Board policy, or administrative regulation.

In addition, an employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student engaged in exercising any free speech or press right authorized by, or for refusing to infringe upon a student's conduct protected pursuant to, Education Code 48907 or 48950.

Disciplinary actions may include, but are not limited to, verbal and written warnings, involuntary reassignment, demotion, suspension without pay, reduction of pay step in class, compulsory leave, and dismissal.

The Superintendent or designee shall ensure that disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented.

A probationary classified employee may be dismissed by the Superintendent or designee at any time prior to the expiration of the probationary period.

Permanent classified employees shall be subject to disciplinary action only for cause as specified in the accompanying administrative regulation. (Education Code 45113)

Procedures for Serious Disciplinary Proceedings

The Superintendent or designee shall develop disciplinary procedures for use when dismissal, suspension, demotion, involuntary reassignment, or other serious disciplinary action is contemplated against an employee. The procedures for such discipline shall include an opportunity for an employee for whom any such disciplinary action is recommended to meet with, or respond in writing to, a designated district official ("Skelly officer") who will determine whether the recommended discipline should proceed further or be modified or withdrawn.

After meeting with the employee or considering the employee's written response, if the Skelly officer determines that the recommended discipline should proceed, the Superintendent or designee shall send the employee a notice of the recommended disciplinary action, a statement of

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

charges, and the results of the Skelly ~~hearing~~ **review process**. The notice shall include a statement advising the employee of the right to request a Board hearing on the matter.

If the employee fails to request a hearing within the time specified in the notice, the employee is deemed to have waived the right to do so, and the Board may order the recommended disciplinary action into effect immediately.

If a timely request is submitted, a hearing shall be conducted by the Board. (Education Code 45113, 45312)

A classified employee who timely requests a hearing may only be suspended, demoted, or dismissed pending the outcome of the hearing in accordance with Education Code 45113, and as specified in the accompanying administrative regulation.

The hearing shall be held at the earliest convenient date, taking into consideration the established schedule of the Board and the availability of legal counsel and witnesses. The employee shall be notified of the time and place of the hearing.

The hearing shall be held in closed session, unless the employee requests that the matter be heard in an open session meeting. (Government Code 54957)

The employee shall be entitled to appear personally, produce evidence, and be represented by legal counsel.

The Board may use the services of its legal counsel in ruling upon procedural questions, objections to evidence, and issues of law. The Board may review and consider the records of any prior personnel action proceedings against the employee in which a disciplinary action was ultimately sustained and any records contained in the employee's personnel files and introduced into evidence at the hearing. The Board shall not be bound by rules of evidence used in California courts. Informality in any such hearing shall not invalidate any order or decision made by the Board.

At any time before a matter is submitted to the Board for decision, the Superintendent or designee may, with the consent of the Board, serve on the employee and file with the Board an amended or supplemental recommendation of disciplinary action. If the amended or supplemental recommendation includes new causes or allegations, the employee shall be afforded a reasonable opportunity to prepare a defense. Any new causes or allegations shall be deemed controverted and any objections to the amended or supplemental causes or allegation may be made orally at the hearing and shall be noted on the record.

Following the hearing, the Board shall affirm, modify, or reject the disciplinary action recommended by the Superintendent or designee. The decision of the Board shall be in writing

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

and shall contain findings of fact and the disciplinary action approved, if any. The decision of the Board shall be final.

Within 10 working days of the Board's final decision, a copy of the decision shall be delivered to the employee and/or designated representative personally or by registered mail.

Except for an allegation of egregious misconduct in which a minor is involved, the Board may delegate the authority to determine whether sufficient cause exists for disciplinary action to an impartial third-party hearing officer. When a matter is heard by a third-party hearing officer, the Board shall review the determination and adopt or reject the recommended decision. (Education Code 45112)

When any matter involves an allegation of egregious misconduct as defined in Education Code 44932 and involves a witness who is a minor, the matter shall be referred to an administrative law judge to determine whether sufficient cause exists for disciplinary action against the employee. In such cases, the ruling of the administrative law judge shall be binding on the district and the employee. (Education Code 45113)

Policy
Adopted: May 20, 2020
Revised: November 16, 2022
Reviewed: April 19, 2023

LONE PINE UNIFIED SCHOOL DISTRICT
Lone Pine, California

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION

Causes for Disciplinary Action

A permanent classified employee may be subject to suspension, demotion, involuntary reassignment, or dismissal for one or more of the following causes:

1. Immoral conduct, including, but not limited to, egregious misconduct that is the basis for a sex offense as defined in Education Code 44010, a controlled substance offense as defined in Education Code 44011, or child abuse and neglect as described in Penal Code 11165.2-11165.6
2. Conduct that constitutes a violent or serious felony as defined in Penal Code 667.5(c) or 1192.7(c)
3. Unlawful discrimination, including harassment, against any student or other employee
4. Violation of or refusal to obey state or federal law or regulation, Board policy, or district or school procedure
5. Falsification of any information supplied to the district, including, but not limited to, information supplied on application forms, employment records, or any other school district records
6. Unsatisfactory performance
7. Unprofessional conduct
8. Dishonesty
9. Neglect of duty or absence without leave.
10. Insubordination
11. Use of alcohol or a controlled substance while on duty or in such close time proximity thereto as to affect the employee's performance
12. Destruction or misuse of district property
13. Failure to fulfill any ongoing condition of employment including, but not limited to, maintenance of any license, certificate, or other similar requirement specified in the employee's class specification or otherwise necessary for the employee to perform the duties of the position

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

14. A physical or mental condition which precludes the employee from the proper performance of duties and responsibilities as determined by competent medical authority, except as otherwise provided by a contract or by law
15. Retaliation against any person who, in good faith, reports, discloses, divulges, or otherwise brings to the attention of any appropriate authority any information relative to an actual or suspected violation of state or federal law occurring on or directly related to the
16. Violation of Education Code 45303 or Government Code 1028 (prohibiting the advocacy or teaching of communism)
17. Any other misconduct which is of such nature that it causes discredit or injury to the district or the employee's position

No disciplinary action shall be taken for any cause which arose before the employee became permanent, nor for any cause which arose more than two years before the date of the filing of the notice of cause unless this cause was concealed or not disclosed by the employee when it could be reasonably assumed that the employee would have disclosed the facts to the district. (Education Code 45113)

Initiation and Notification of Charges

The Superintendent or designee shall provide notice to the employee of a recommendation for discipline, which includes the charges and materials upon which the recommendation is based. The notification shall identify an impartial district official ("Skelly officer") with whom the employee may meet at a specified time and place or to whom the employee may provide a written response to the recommendation of discipline. After meeting with the employee or considering any response from the employee, the Skelly officer shall recommend to the Superintendent or designee whether to proceed with the recommendation for discipline.

The Superintendent or designee shall file any final recommendation for a disciplinary action in writing with the Governing Board. A copy of the recommendation shall be served upon the employee either personally or by registered or certified mail, return receipt requested, at the employee's last known address.

The notice shall, in ordinary and concise language, inform the employee of the specific charge(s) or cause(s) for the disciplinary action, the specific acts and omissions upon which the action is based, and, if applicable, the district rule or regulation that the employee has allegedly violated. In addition, the notice shall include the employee's right to a hearing on those charges, the time within which the hearing may be requested which shall be not less than five days after service of the notice to the employee, and a card or paper which the employee may sign and file to deny the charges and request a hearing. (Education Code 45113, 45116)

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

Request for Board Hearing

Within the time specified in the notice of the recommendation of disciplinary action the employee may request a hearing on the charges by signing and filing the card or paper included with the notice. (Education Code 45113)

Any other written document signed and appropriately filed within the specified time limit by the employee shall constitute a sufficient notice of the request for a hearing. The request shall be delivered to the office of the Superintendent or designee during normal work hours of that office. If mailed to the office of the Superintendent or designee, it must be received or postmarked no later than the time limit specified by the district. In cases where an order of suspension without pay has been issued in conjunction with a recommendation of dismissal, any request for a hearing on the dismissal shall also constitute a request to hear the suspension order, and the necessity of the suspension order shall be an issue in the hearing.

Employment Status Pending a Discipline Hearing

~~A classified employee against whom a recommendation of disciplinary action has been issued shall remain on active duty status pending any hearing on the charges, unless the Superintendent or designee determines that the employee's continuance in active duty would present an unreasonable risk of harm to students, staff, or property. The Superintendent or designee may, in writing, order the employee immediately suspended from duty without pay and shall state the reasons that the suspension is deemed necessary. The suspension order shall be served upon the employee either personally or by registered or certified mail, return receipt requested, immediately after issuance.~~

A classified employee against whom a recommendation for disciplinary action has been issued may remain on active duty or may be placed on paid leave pending a hearing on the charges. The employee shall not be suspended without pay, suspended or demoted with a reduction in pay, or dismissed pending the outcome of a timely requested hearing, except as specified below. (Education Code 45113)

However, the disciplinary action may be imposed prior to the decision if the Board, or an impartial third-party hearing officer provided pursuant to a collective bargaining agreement, finds by a preponderance of the evidence that at the time discipline was imposed, the employee (1) engaged in criminal misconduct, (2) engaged in misconduct that presents a risk of harm to students, staff, or property, or (3) committed habitual violations of the district's policies or regulations. Such finding(s) must be made at the conclusion of the Skelly review process. (Education Code 45113)

In such cases where the disciplinary action is imposed prior to the decision, the employee shall be given written notice of the disciplinary action and the findings made at the

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

conclusion of the Skelly review process. Such written notice shall be served upon the employee personally.

In addition, the district may cease paying the employee if a decision has not been rendered by an impartial third-party hearing officer, pursuant to a collective bargaining agreement, or the Board within 30 days of the date the hearing was requested. (Education Code 45113)

Compulsory Leave of Absence

Upon being informed by law enforcement that a classified employee has been charged with a "mandatory leave of absence offense," the Superintendent or designee shall immediately place the employee on a leave of absence. A mandatory leave of absence offense includes:

1. Any sex offense as defined in Education Code 44010
2. Violation or attempted violation of Penal Code 187 (prohibiting murder or attempted murder)
3. Any offense involving the unlawful sale, use, or exchange to minors of controlled substances as listed in Health and Safety Code 11054, 11055, and 11056

The Superintendent or designee may place on an immediate compulsory leave of absence a classified employee who is charged with an "optional leave of absence offense," defined as a controlled substance offense specified in Education Code 44011 and Health and Safety Code 11357-11361, 11363, 11364, and 11370.1 except as it relates to marijuana, mescaline, peyote, or tetrahydrocannabinols.

An employee's compulsory leave for a mandatory or optional leave of absence offense may extend for not more than 10 days after the entry of judgment in the criminal proceedings. However, the compulsory leave may be extended if the Board gives notice, within 10 days after the entry of judgment in the proceedings, that the employee will be dismissed within 30 days from the date of service of the notice unless the employee demands a hearing on the dismissal.

Administration Regulation
adopted: September 15, 2010
Revised: May 20, 2020
Revised: November 16, 2022
Reviewed: April 19, 2023

LONE PINE UNIFIED SCHOOL DISTRICT
Lone Pine, California

ABSENCES AND EXCUSES**Excused Absences**

Subject to any applicable limitation, condition, or other requirement specified in law, a student's absence shall be excused for any of the following reasons:

1. Personal illness, including absence for the benefit of the student's mental or behavioral health (Education Code 48205)
2. Quarantine under the direction of a county or city health officer (Education Code 48205)
3. Medical, dental, optometrical, or chiropractic service or appointment (Education Code 48205)
4. Attendance at funeral services for a member of the student's immediate family (Education Code 48205).

Such absence shall be limited to one day if the service is conducted in California or three days if the service is conducted out of state (Education Code 48205)

5. Jury duty in the manner provided by law (Education Code 48205)
6. Illness or medical appointment of a child to whom the student is the custodial parent (Education Code 48205)
7. Upon advance written request by the parent/guardian and the approval of the principal or designee, justifiable personal reasons including, but not limited to: (Education Code 48205)
 - a. Appearance in court
 - b. Attendance at a funeral service
 - c. Observance of a religious holiday or ceremony
 - d. Attendance at religious retreats for no more than four hours per semester
 - e. Attendance at an employment conference
 - f. Attendance at an educational conference on the legislative or judicial process offered by a nonprofit organization
8. Service as a member of a precinct board for an election pursuant to Elections Code 12302 (Education Code 48205)

ABSENCES AND EXCUSES

9. To spend time with an immediate family member who is an active duty member of the uniformed services, as defined in Education Code 49701, and has been called to duty for deployment to a combat zone or a combat support position or is on leave from or has immediately returned from such deployment (Education Code 48205)

Such absence shall be granted for a period of time to be determined at the discretion of the Superintendent or designee. (Education Code 48205)

10. Attendance at the student's naturalization ceremony to become a United States citizen. (Education Code 48205)

11. Participation in a cultural ceremony or event which relates to the habits, practices, beliefs, and traditions of a certain group of people (Education Code 48205)

12. **For a middle school or high school student, engagement in a civic or political event, provided that the student notifies the school ahead of the absence. Unless otherwise permitted by the Superintendent or designee, students shall be limited to one such school day-long absence per school year. (Education Code 48205)**

123. Participation in religious exercises or to receive moral and religious instruction at the student's place of worship or other suitable place away from school **property as designated by the religious group, church, or denomination.** (Education Code 46014)

Absence for student participation in religious exercises or instruction shall not be considered an absence for the purpose of computing average daily attendance if the student attends at least the minimum school day as specified in AR 6112 - School Day, and is not excused from school for this purpose on more than four days per school month. (Education Code 46014)

13. Work in the entertainment or allied industry (Education Code 48225.5)

~~Such absence shall be excused provided that the student~~ **Work for a student who holds a work permit authorizing such work in the entertainment or allied industries for a period and is absent for a period** of not more than five consecutive days. **For this purpose, student absence shall be excused for a maximum of and** up to five absences per school year. (Education Code 48225.5)

14. Participation with a nonprofit performing arts organization in a performance for a public school audience (Education Code 48225.5)

A student may be excused for up to five such absences per school year provided that the student's parent/guardian provides a written explanation of such absence to the school. (Education Code 48225.5)

ABSENCES AND EXCUSES

15. Other reasons authorized at the discretion of the principal or designee based on the student's specific circumstances (Education Code 48205, 48260)

For the purpose of the absences described above, *immediate family* means the student's parent/guardian, brother, or sister, grandparent, or any other relative living in the student's household. (Education Code 48205)

Method of Verification

Student absence to care for a child for whom the student is the custodial parent shall not require a physician's note. (Education Code 48205)

For other absences, the student shall, upon returning to school following the absence, present a satisfactory explanation verifying the reason for the absence. Absences shall be verified by the student's parent/guardian, other person having charge or control of the student, or the student if age 18 or older. (Education Code 46012; 5 CCR 306)

When an absence is planned, the principal or designee shall be notified prior to the date of the absence when possible.

The following methods may be used to verify student absences:

1. Written note, fax, email, or voice mail from parent/guardian or parent representative.
2. Conversation, in person or by telephone, between the verifying employee and the student's parent/guardian or parent representative. The employee shall subsequently record the following:
 - a. Name of student
 - b. Name of parent/guardian or parent representative
 - c. Name of verifying employee
 - d. Date(s) of absence
 - e. Reason for absence
3. Visit to the student's home by the verifying employee, or any other reasonable method which establishes the fact that the student was absent for the reasons stated. The employee shall document the verification and include the information specified in item #2 above.
4. Physician's verification.

ABSENCES AND EXCUSES

- a. When excusing students for confidential medical services or verifying such appointments, district staff shall not ask the purpose of such appointments but may request a note from the medical office to confirm the time of the appointment.
- b. If a student shows a pattern of chronic absenteeism due to illness, district staff may require physician verification of any further student absences.

Parental Notifications

At the beginning of each school year, the Superintendent or designee shall:

1. Notify parents/guardians of the right to excuse a student from school in order to participate in religious exercises or to receive moral and religious instruction at their places of worship, or at other suitable places away from school property designated by a religious group, church, or denomination (Education Code 46014, 48980)
2. Notify students in grades 7-12 and the parents/guardians of all students enrolled in the district that school authorities may excuse any student from school to obtain confidential medical services without the consent of the student's parent/guardian (Education Code 46010.1)
3. Notify parents/guardians that a student shall not have a grade reduced or lose academic credit for any excused absence if missed assignments and tests that can reasonably be provided are satisfactorily completed within a reasonable period of time. Such notice shall include the full text of Education Code 48205. (Education Code 48980)

USE OF SECLUSION AND RESTRAINT

District staff shall enforce standards of appropriate student conduct in order to provide a safe and secure environment for students and staff on campus, but are prohibited from using seclusion and behavioral restraint to control student behavior except **to the limited extent authorized by law as authorized by law when the behavior poses a clear and present danger of serious physical harm to the student, other students, or others on campus and that cannot be immediately prevented by a less restrictive response.**

Definitions

Behavioral restraint includes mechanical restraint or physical restraint used as an intervention when a student presents an immediate danger to self or to others. Behavioral restraint does not include postural restraints or devices used to improve a student's mobility and independent functioning rather than to restrict movement. (Education Code 49005.1)

Mechanical restraint means the use of a device or equipment to restrict a student's freedom of movement. Mechanical restraint does not include the use of devices as prescribed by an appropriate medical or related services professional, including, but not limited to, adaptive devices or mechanical supports used to achieve proper body position, balance, or alignment; vehicle safety restraints during the transport of a student; restraints for medical immobilization; or orthopedically prescribed devices which permit a student to participate in activities without risk of harm. Mechanical restraint also does not include the use of devices by peace officers or security personnel for detention or for public safety purposes. (Education Code 49005.1)

Physical restraint means a personal restriction that immobilizes or reduces the ability of a student to move the torso, arms, legs, or head freely. Physical restraint does not include a physical escort in which a staff member temporarily touches or holds the student's hand, wrist, arm, shoulder, or back for the purpose of inducing a student who is acting out to walk to a safe location. Physical restraint also does not include the use of force by peace officers or security personnel for detention or for public safety purposes. (Education Code 49005.1)

Prone restraint means the application of a behavioral restraint on a student in a facedown position. (Education Code 49005.1)

Seclusion means the involuntary confinement of a student alone in a room or an area from which the student is physically prevented from leaving. Seclusion does not include a timeout involving the monitored separation of the student in an unlocked setting, which is implemented for the purpose of calming the student. (Education Code 49005.1)

Prohibitions

Seclusion and behavioral restraint of students shall not be used in any form as a means of coercion, discipline, convenience, or retaliation. (Education Code 49005.8)

USE OF SECLUSION AND RESTRAINT (continued)

In addition, staff shall not take any of the following actions: (Education Code 49005.2, 49005.8)

1. Administer a drug that is not a standard treatment for a student's medical or psychiatric condition in order to control the student's behavior or restrict the student's freedom of movement
2. Use locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use as a locked room
3. Use a physical restraint technique that obstructs a student's respiratory airway or impairs a student's breathing or respiratory capacity, including a technique in which a staff member places pressure on the student's back or places ~~his/her~~ **the staff member's** body weight against the student's torso or back
4. Use a behavioral restraint technique that restricts breathing, including, but not limited to, the use of a pillow, blanket, carpet, mat, or other item to cover a student's face
5. Place a student in a facedown position with the student's hands held or restrained behind the student's back
6. Use a behavioral restraint for longer than is necessary to contain the behavior that poses a clear and present danger of serious physical harm to the student or others

Limited Use of Seclusion or Restraint

Staff shall avoid the use of seclusion and behavioral restraint of students whenever possible. Seclusion or behavioral restraint may be used only to control student behavior that poses a clear and present danger of serious physical harm to the student or others, which cannot be **immediately** prevented by a response that is less restrictive. (Education Code 49005.4, 49005.6, 49005.8)

When used, seclusion or restraint shall not be applied for longer than is necessary to contain the dangerous behavior. For any situation that requires a prolonged use of an emergency intervention, staff shall seek the assistance of the principal or law enforcement agency, as applicable to the situation. (Education Code 56521.1)

If a student is put in seclusion, the student shall be under constant, direct observation of a staff member. Such observation may be through a window or another barrier through which the staff member is able to make direct eye contact with the student, but shall not be made through indirect means such as a security camera or closed-circuit television. (Education Code 49005.8)

If a student is restrained, staff shall afford the student the least restrictive alternative and the maximum freedom of movement, and shall use the least number of restraint points, while ensuring the physical safety of the student and others. (Education Code 49005.8)

USE OF SECLUSION AND RESTRAINT (continued)

If a prone restraint technique is used on a student, a staff member shall observe the student for any signs of physical distress throughout the use of the restraint. Whenever possible, the staff member monitoring the student shall not be involved in restraining the student. (Education Code 49005.8)

Seclusion or restraint may only be applied to a student with disabilities in accordance with the rules specified in AR 6159.4 Behavioral Interventions For Special Education Students. Staff may not apply seclusion or restraint to students with disabilities based on assumptions or stereotypes about disabilities or students with disabilities or for behavior that would not result in restraint or seclusion for students without disabilities.

The superintendent or designee shall provide training to staff in the safe and effective use of seclusion and restraint as appropriate.

Documentation of Seclusion and Restraint

Parents/guardians and, if appropriate, residential care providers shall be notified within one school day whenever an emergency intervention is used or serious property damage occurs. (Education Code 56521.1)

A behavior emergency report shall be completed and forwarded to the Superintendent or designee for review. This report shall include: (Education Code 56521.1)

- 1. The name and age of the student**
- 2. The setting and location of the incident**
- 3. The name of the staff or other persons involved**
- 4. A description of the incident and the emergency intervention used**
- 5. A statement of whether the student is currently engaged in a systematic behavior intervention plan**
- 6. Details of any injuries sustained by the student or others, including staff, as a result of the incident**

Reports

The Superintendent or designee shall annually collect data on the number of times that seclusion, mechanical restraint, and physical restraint were used on students and the number of students subjected to such techniques. The data shall be disaggregated by race/ethnicity and gender, and reported for students with a Section 504 plan, students with an individualized education program, and all other students. This report shall be submitted to the California Department of Education no

USE OF SECLUSION AND RESTRAINT (continued)

later than three months after the end of each school year, and shall be available as a public record pursuant to Government Code 6250-6270. (Education Code 49006)

Regulation
Adopted: January 22, 2020
Reviewed: April 19, 2023

LONE PINE UNIFIED SCHOOL DISTRICT
Lone Pine, California

DISCIPLINE**Site Level Rules**

Site-level rules shall be consistent with state law and Board policies and administrative regulations. In developing site-level disciplinary rules, the principal or designee shall solicit the participation, views, and advice of one representative selected by each of the following groups: (Education Code 35291.5)

1. Parents/guardians
2. Teachers
3. School administrators
4. School security personnel, if any
5. For junior high and high schools, students enrolled in the school

Annually, site-level discipline rules shall be reviewed and, if necessary, updated to align with any changes in state law, district discipline policies and regulations, and/or goals for school safety and climate as specified in the district's local control and accountability plan. A copy of the rules shall be filed with the Superintendent or designee for inclusion in the comprehensive safety plan.

School rules shall be communicated to students clearly and in an age-appropriate manner.

It shall be the duty of each employee of the school to enforce the school rules on student discipline. (Education Code 35291.5)

Disciplinary Strategies

To the extent possible, staff shall use disciplinary strategies that keep students in school and participating in the instructional program. Except when students' presence causes a danger to themselves or others or they commit a single act of a grave nature or an offense for which suspension or expulsion is required by law, suspension or expulsion shall be used only when other means of correction have failed to bring about proper conduct. Disciplinary strategies may include, but are not limited to:

1. Discussion or conference between school staff, the student, and the student's parents/guardians
2. Referral of the student to the school counselor or other school support service personnel for case management and counseling

DISCIPLINE (continued)

- 3. Convening of a study team, guidance team, resource panel, or other intervention-related team to assess the behavior and develop and implement an individual plan to address the behavior in partnership with the student and the student's parents/guardians**
- 4. When applicable, referral for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program or a Section 504 plan**
- 5. Enrollment in a program for teaching prosocial behavior or anger management**
- 6. Participation in a restorative justice program**
- 7. A positive behavior support approach with tiered interventions that occur during the school day on campus**
- 8. Participation in a social and emotional learning program that teaches students the ability to understand and manage emotions, develop caring and concern for others, make responsible decisions, establish positive relationships, and handle challenging situations capably**
- 9. Participation in a program that is sensitive to the traumas experienced by students, focuses on students' behavioral health needs, and addresses those needs in a proactive manner**
- 10. After-school programs that address specific behavioral issues or expose students to positive activities and behaviors, including, but not limited to, those operated in collaboration with local parent and community groups**
- 11. Recess restriction as provided in the section below entitled "Recess Restriction"**
- 12. Detention after school hours as provided in the section below entitled "Detention After School"**
- 13. Community service as provided in the section below entitled "Community Service"**
- 14. In accordance with Board policy and administrative regulation, restriction or disqualification from participation in extracurricular activities**
- 15. Reassignment to an alternative educational environment**

DISCIPLINE (continued)**16. Suspension and expulsion in accordance with law, Board policy, and administrative regulation**

When, by law or district policy, other means of correction are required to be implemented before a student could be suspended or expelled, any other means of correction implemented shall be documented and retained in the student's records. (Education Code 48900.5)

Staff shall enforce disciplinary rules fairly, consistently, and in accordance with the district's nondiscrimination policies.

When disciplining a student who has been identified for special education and related services, the procedures specified in Administrative Regulation 5144.2 - Suspension And Expulsion/Due Process (Students With Disabilities) shall be applied. If a student has not been identified as a student with a disability and the district suspects the behavior that resulted in discipline may be based in an unidentified disability, the district shall conduct an evaluation to determine if the student has a disability which requires an IEP or 504 plan. (U.S.C. 1412(a)(3))

Recess Restriction

Teachers may restrict a student's recess time only when they believe that this action is the most effective way to bring about improved behavior. When recess restriction involves the withholding of physical activity from a student, teachers shall try other disciplinary measures before imposing the restriction. Recess restriction shall be subject to the following conditions:

1. The student shall be given adequate time to use the restroom and get a drink or eat lunch, as appropriate.
2. The student shall remain under a certificated employee's supervision during the period of restriction.
3. The student's teacher shall inform the principal of any recess restrictions imposed.

Detention After School

Students may be detained for disciplinary reasons for up to one hour after the close of the maximum school day, or until the departure of the school bus to which they have been assigned if applicable. (5 CCR 307, 353)

The student shall not be detained unless the principal or designee notifies the parent/guardian.

DISCIPLINE (continued)

Students shall remain under the supervision of a certificated employee during the period of detention.

Community Service

As part of or instead of disciplinary action, the Board, Superintendent, principal, or principal's designee may require a student to perform community service during nonschool hours on school grounds or, with written permission of the student's parent/guardian, off school grounds. Such service may include, but is not limited to, community or school outdoor beautification, community or campus betterment, and teacher, peer, or youth assistance programs. (Education Code 48900.6)

This community service option is not available for a student who has been suspended, pending expulsion, pursuant to Education Code 48915. However, if the recommended expulsion is not implemented or the expulsion itself is suspended, then the student may be required to perform community service for the resulting suspension. (Education Code 48900.6)

Notice to Parents/Guardians and Students

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians, in writing, about the availability of district rules related to discipline. (Education Code 35291, 48980)

The Superintendent or designee shall also provide written notice of disciplinary rules to transfer students at the time of their enrollment in the district.

SUSPENSION AND EXPULSION/DUE PROCESS**Definitions**

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910, **so long as removal from a particular class does not occur more than once every five school days.**

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

Grounds for Suspension and Expulsion: Grades K-12

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows **and in the sections "Additional Grounds for Suspension and Expulsion: Grades 4-12" and "Additional Grounds for Suspension and Expulsion: Grades 9-12" below:**

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))
2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))
3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

controlled substance as defined in Health and Safety Code 11053-110589, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-110589, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented **the** same as **such a** controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))
5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))
6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))
7. Stole or attempted to steal school property or private property (Education Code 48900(g))
8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing **his/her own** prescription products (Education Code 48900(h))
9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))
10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))
11. Knowingly received stolen school property or private property (Education Code 48900(l))
12. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, **287**, 288, **or former** 288a, or **289**, **or** committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))
14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))
16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. *Hazing* does not include athletic events or school-sanctioned events. (Education Code 48900(q))

17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student(s) in fear of harm to himself/herself or his/her self or property; cause the student to experience a substantially detrimental effect on his/her physical or mental health; or cause the student to experience substantial interferences with his/her academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Bullying shall include any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in items #1-3 of "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Bullying also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

Electronic act means the creation or transmission of a communication originated on or off school site, including, but not limited to, a message, text, sound, image, or post on a social network Internet web site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

pager, of a communication including, but not limited to:

a. A message, text, sound, video, or image

b. A post on a social network Internet web site shall include, but is not limited to, the posting or creation of a burn page or the creation of a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above. (Education Code 48900(r))

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of his/her the student's age, or for a person of his/her the student's age with his/her and disability. (Education Code 48900(r))

Burn page means an internet web site created for the purpose of causing a reasonable student any of the effects of bullying described above. (Education Code 48900r)

Credible impersonation means to knowingly and without consent impersonate a student for the purpose of bullying the student and such that the student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated. (Education Code 48900r)

False profile means a profile of a fictitious student or profile using the likeness or attributes of an actual student other than the student who created the false profile. (Education Code 48900r)

An electronic act is not considered *pervasive conduct* solely on the basis that it has been transmitted to the internet or is currently posted on the internet. (Education Code 48900r)

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))
19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A *terrorist threat* includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out the crime. (Education Code 48900.7)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)**Additional Grounds for Suspension and Expulsion: Grades 4-12**

Any student in grades 4-12 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it is determined that he/she:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)

Additional Grounds for Suspension and Expulsion: Grades 9-12

Any student in grades 9-12 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

SUSPENSION AND EXPULSION/DUE PROCESS (continued)**Suspension from Class by a Teacher**

A teacher may suspend a student, ~~including a grade K-3 student,~~ from class for the remainder of the day and the following day for ~~disruption, willful defiance, or any of the other~~ acts specified in Education Code 48900 and listed as Items #1-189 under "Grounds for Suspension and Expulsion: Grades K-12" above **or for disruption or willful defiance at any grade level, including grades K-8.** (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, he/she shall be appropriately supervised during the class periods from which he/she has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, he/she shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which he/she was suspended. (Education Code 48910)

A teacher may also refer a student, for any of the acts specified above in Education Code 48900, to the principal or designee for consideration of a suspension form school. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity **away from school** to have committed any of the acts listed in the Board policy under "Authority to Expel" and for which he/she is required to recommend expulsion. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if he/she determines that the student violated any of Items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension **or upon a student, including supervised suspension upon a student**, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school **or class**, or continuation school or class for the purpose of adjustment, he/she may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. **Informal Conference:** Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action,

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against ~~him/her~~ **the student**, and shall be, given the opportunity to present ~~his/her~~ **the student's** version and evidence ~~in support of his/her defense in the student's defense~~. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, ~~both the student, the student's parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and student county social worker, or if the student is an Indian child, the Indian child's tribal social worker and, if applicable, county social worker~~, shall be notified of the student's right to **a conference and the right to** return to school for the purpose of the conference ~~and the~~. **The** conference shall be held within two school days, unless the student waives ~~his/her~~ **the** right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. **for the conference**. (Education Code 48911)

2. **Administrative Actions:** All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)
3. **Notice to Parents/Guardians:** At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian, **or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or if the student is an Indian child, the Indian child's tribal social worker, and if applicable, the county social worker, in person, by email, or by telephone or in person.** Whenever a student is suspended, the parent/guardian **or if applicable, the foster youth's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, the county social worker,** shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

In addition, the notice may state the date and time when the student may return to school.

4. **Parent/Guardian Conference:** Whenever a student is suspended, school officials may ~~request~~ **conduct** a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code ~~48914~~ **48914**)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

~~If school officials request to meet with the parent/guardian, the notice may state that the law requires the parent/guardian to respond to such requests without delay. However, no penalties may be imposed on the student for the failure of the parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)~~

If school officials request to meet with the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and, if applicable, the county social worker, the notice may state that the law requires such individuals to respond to the request without delay. However, the student shall not be penalized for the failure of the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and if applicable, the county social worker, to attend such a conference. The student may not be denied reinstatement solely because such individuals failed to attend the conference (Education Code 48911)

5. **Extension of Suspension:** If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)
 - a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.
 - b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process. (Education Code 48911)
 - c. If the student involved is a foster youth **or Indian child**, the Superintendent or designee shall notify the district's **educational liaison for foster youth** of the need to invite the **student's foster youth's educational rights holder**, attorney and a **representative of the appropriate county child welfare agency social worker, or the Indian child's tribal social worker or, if applicable, the county social worker**, to attend the meeting. (Education Code 48853.5, 48911, 48918.1)
 - d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

- e. In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct his/her the behavior and keep him/her in school.

Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information that would violate a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

The Board shall provide the student and his/her parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

On-Campus Suspension

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The on-campus suspension classroom shall be staffed in accordance with law.
2. The student shall have access to appropriate counseling services.
3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

4. The student shall be responsible for contacting ~~his/her~~ **the student's** teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee shall notify the student's parent/guardian, **or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or, if the student is an Indian child, the Indian child's tribal social worker and, if applicable, county social worker,** in person, **by email** or by telephone. When the assignment is for longer than one class period, this notification ~~may~~ **shall** be made in writing. (Education Code 48911.1)

Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, he/she shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense
2. Possession of any knife or other dangerous object of no reasonable use to the student
3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-110589, except for
 - a. ~~The first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication for his/her use or other medication prescribed for him/her by a physician~~
 - b. The student's possession of over-the-counter medication for use by the student for medical purposes**
 - c. Medication prescribed for the student by a physician**
4. Robbery or extortion
5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

In determining whether ~~or not~~ to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether ~~he/she the student~~ should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

Stipulated Expulsion

After a determination that a student has committed an ~~expellable~~ offense **for which the student may be expelled**, the Superintendent, principal, or designee shall offer the student ~~and his/her the student's parent/guardian, or when applicable, other person holding the right to make educational decisions for the student,~~ the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after ~~the student or his/her parent/guardian has been given~~ written notice of the expulsion hearing pursuant to Education Code 48918 **has been given**.

The stipulation agreement shall be in writing and shall be signed by the student ~~and his/her parent/guardian~~ **the student's parent/guardian, or, when applicable, the person holding the**

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

right to make educational decisions for the student. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of **his/her the** right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student and ~~his/her parent/guardian~~ **right to make educational decisions for the student**, shall be **the student's parent/guardian, or, when applicable, the person holding the** effective upon approval by the Board.

Rights of Complaining Witness

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of **his/her the** right to: (Education Code 48918.5)

1. Receive five days' notice of **his/her the** scheduled testimony at the hearing
2. Have up to two adult support persons of his/her choosing present at the hearing at the time **he/she the witness** testifies
3. Have a closed hearing during the time **he/she the witness** testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing
2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

3. A copy of district disciplinary rules which relate to the alleged violation
4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing
7. The opportunity to confront and question all witnesses who testify at the hearing
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth and, Homeless Students, and Indian Children

If the student facing expulsion is a foster student or Indian child, the Superintendent or designee shall also send notice of the hearing to the student's foster youth's' educational rights holder, attorney and a representative of an appropriate child welfare agency at least 10 calendar days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 calendar days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

Conduct of Expulsion Hearing

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

1. **Closed Session:** Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

2. Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether ~~or not~~ the student should be expelled.

If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to ~~have his/her testimony heard~~ **testify** in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

23. **Record of Hearing:** A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))

34. **Subpoenas:** Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in ~~item #4~~ **Item #6** below. (Education Code 48918(i))

- 45. Presentation of Evidence:** Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above. (Education Code 48918(h))

- 6.** Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

- 57. Testimony by Complaining Witnesses:** The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)

- a. Any complaining witness shall be given five days' notice before being called to testify.
- b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during ~~his/her~~ **the** testimony.
- c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
- d. The person presiding over the hearing may remove a support person whom he/she finds is disrupting the hearing.
- e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
- f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.

- g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.

(4i) The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.

(2ii) At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which he/she may leave the hearing room.

(3iii) The person conducting the hearing may:

(aA) Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness

(bB) Limit the time for taking the testimony of a complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours

(cC) Permit one of the support persons to accompany the complaining witness to the witness stand

68. **Decision:** The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from his/her school of attendance, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by his/her the parent/guardian, the Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

Final Action by the Board

Whether the expulsion hearing is conducted in closed or open session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission
2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" (Education Code 48900.8)
2. The fact that a description of readmission procedures will be made available to the student and his/her parent/guardian (Education Code 48916)
3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision to Suspend Expulsion Order

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior
2. The seriousness of the misconduct
3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of **his/her the student's** status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))

7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

Appeal

The If a student is expelled form school, the student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

Placement During Expulsion

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems
2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
3. Not housed at the school site attended by the student at the time of suspension

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in Items #6-12 under "Grounds for Suspension and Expulsion: Grades K-12" and Items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the **student's parent/guardian, or other person holding the right to make educational decisions for the student**, and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and **the student's parent/guardian or other person holding the right to make educational decisions for the student** shall be asked to indicate in writing their willingness to comply with these regulations.
2. The Superintendent or designee shall transmit to the Board **his/her** a recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the **student's parent/guardian or other person holding the right to make educational decisions for the student**, or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
3. If the readmission is granted, the Superintendent or designee shall notify the student and **the student's parent/guardian, or other person holding the right to make educational decisions for the student**, by registered mail, of the Board's decision regarding readmission.

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)
5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
6. The Board shall provide written notice to the expelled student and **the student's parent/guardian, or other person holding the right to make educational decisions for the student,** describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

Regulation
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Revised: May 16, 2019
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Reviewed: April 19, 2023

LONE PINE UNIFIED SCHOOL DISTRICT
Lone Pine, California

Lone Pine Unified School District

Students

AR 5144.2(a)

SUSPENSION AND EXPULSION/DUE PROCESS (Students with Disabilities)

A student identified as an individual with a disability pursuant to the Individuals with Disabilities Education Act (IDEA), **20 USC 1400-1482**, is subject to the same grounds **and procedures** for suspension and expulsion which apply to students without disabilities, **except as otherwise specified in this administrative regulation.**

Suspension or expulsion of a student with disabilities shall be in accordance with Board Policy 5144.1 - Suspension and Expulsion/Due Process and this administrative regulation.

When a student with disabilities exhibits behavior which impedes the student's own learning or that of others, the student's individualized education program (IEP) team shall consider positive behavioral interventions and supports, and other strategies, to address the behavior. (Education Code 56521.2; 20 USC 1414)

Suspension

The Superintendent or designee may suspend a student with a disability for up to 10 consecutive school days for a single incident of misconduct, and for up to 20 cumulative school days in a school year as long as the **pattern of** suspension(s) does not constitute a change in placement pursuant to 34 CFR 300.536. (Education Code 48903; 34 CFR 300.530)

The principal or designee shall monitor the number of days, including portions of days, in which a student with a valid individualized education program (IEP) has been suspended during the school year.

The **Superintendent or designee** ~~district~~ shall determine, on a case-by-case basis, whether a pattern of removals of a student from ~~his/her~~ **the student's** current educational placement for disciplinary reasons constitutes a change of placement. A change of placement shall be deemed to have occurred under either of the following circumstances: (34 CFR 300.536)

1. The removal is for more than 10 consecutive school days
2. The student has been subjected to a series of removals that constitute a pattern because of all of the following:
 - a. The series of removals total more than 10 school days in a school year
 - b. The student's behavior is substantially similar to ~~his/her~~ **the student's** behavior in previous incidents that resulted in the series of removals

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

- c. Additional factors, such as the length of each removal, the total amount of time the student has been removed, and the proximity of the removals to one another, indicate a change of placement.

If the a student's removal is determined to be a change of placement as specified in Items #1-2 above, the student's IEP team shall determine the appropriate educational services. Such services shall be designed to enable the student to continue to participate in the general education curriculum in another setting, to progress toward meeting the goals set out in the student's IEP, and to address the student's behavior violation so that it does not recur. (20 USC 1412(a)(1)(A); 34 CFR 300.530)

If the IEP of a student with a disability requires the district to provide the student with transportation, the district shall provide the student with an alternative form of transportation at no cost to the student or the student's parent/guardian when, as a result of a suspension, the student is excluded from school bus transportation. (Education Code 48915.5)

The principal or designee shall monitor the number of days, including portions of days, in which a student with an IEP has been suspended during the school year.

Services During Suspension

Any student suspended for more than 10 school days in the same school year shall continue to receive services during the term of the suspension. School personnel, in consultation with at least one of the student's teachers, shall determine the extent to which services are needed as provided in 34 CFR 300.101(a), so as to enable the student to continue to participate in the general education curriculum in another setting and to progress toward meeting the goals as set out in his/her IEP. (20 USC 1412(a)(1)(A); 34 CFR 300.530)

If a student with disabilities is excluded from school bus transportation, the student shall be provided with an alternative form of transportation at no cost to the student or his/her parent/guardian, provided that transportation is specified in his/her IEP. (Education Code 48915.5)

Interim Alternative Educational Placement Due to Dangerous Behavior

The district may unilaterally place a student with a disability in an appropriate interim alternative educational setting for up to 45 school days, without regard to whether the behavior is a manifestation of the student's disability, when the student commits one of the following acts while at school, going to or from school, or at a school-related function: (20 USC 1415(k)(1)(G); 34 CFR 300.530)

1. Carries or possesses a weapon, as defined in 18 USC 930

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

2. Knowingly possesses or uses illegal drugs
3. Sells or solicits the sale of a controlled substance as identified in 21 USC 812(c), Schedules I-V
4. Inflicts serious bodily injury upon another person as defined in 18 USC 1365

The student's interim alternative educational setting shall be determined by the student's IEP team. (20 USC 1415(k)(1)(G); 34 CFR 300.531)

On the date the decision to take disciplinary action is made, the **student's** parents/guardians of the **student** shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. (20 USC 1415(k)(1)(H); 34 CFR 300.530)

A student who has been removed from **his/her the student's** current placement because of dangerous behavior shall receive services, **although in another setting**, to the extent necessary to allow **him/her the student** to participate in the general education curriculum and to progress toward meeting the goals set out in **his/her the** IEP. As appropriate, the student shall also receive a functional behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

Manifestation Determination

The following procedural safeguards shall apply when a student with a disability is suspended for more than 10 consecutive school days, when a series of removals of a student constitutes a pattern, or when a change of placement of a student is contemplated due to a violation of the district's code of conduct:

1. Notice: On the date the decision to take disciplinary action is made, the **student's** parents/guardians of the **student** shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. **If the student is a foster youth, the notice shall be given to the student's educational rights holder, attorney, and county social worker, and, if the student is an Indian child, the student's tribal social worker and, if applicable, county social worker. (Education Code 48853.5; 20 USC 1415(k)(1)(H); 34 CFR 300.530)**
2. Manifestation Determination Review: Immediately if possible, but in no case later than 10 school days after the date the decision to take disciplinary action is made, a manifestation determination review shall be made of the relationship between the student's disability and the behavior subject to the disciplinary action. (20 USC 1415(k)(1)(E); 34 CFR 300.530)

If the student is a foster youth or Indian child, the foster youth's educational rights holder, attorney, or county social worker, or the Indian child's tribal social worker

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

and, if applicable, county social worker, shall be invited to participate in the manifestation determination review. (Education Code 48915.5)

At the manifestation determination review, the district, the student's parent/guardian, and relevant members of the IEP team (as determined by the district and parent/guardian) shall review all relevant information in the student's file, including the student's IEP, any teacher observations, and any relevant information provided by the parents/guardians, to determine whether the conduct in question was either of the following: (20 USC 1415(k)(1)(E); 34 CFR 300.530)

- a. Caused by or had a direct and substantial relationship to the student's disability
- b. A direct result of the district's failure to implement the student's IEP, in which case the district shall take immediate steps to remedy those deficiencies

If the manifestation review team determines that **either of the above** a conditions ~~in either #a or #b above was met~~ applies, the **student's** conduct shall then be determined to be a manifestation of the student's disability. (20 USC 1415(k)(1)(E); 34 CFR 300.530)

3. Determination that Behavior is a Manifestation of the Student's Disability: When the **student's** conduct has been determined to be a manifestation of the student's disability, the IEP team shall conduct a functional behavioral assessment, unless **a functional behavioral assessment** ~~one~~ had been conducted before the occurrence of the behavior that resulted in the change of placement, and shall implement a behavioral intervention plan for the student. If a behavioral intervention plan has already been developed, the IEP team shall review the behavioral intervention plan and modify it as necessary to address the behavior. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

The student shall be returned to the placement from which ~~he/she~~ **the student** was removed, unless the parent/guardian and ~~district~~ **Superintendent or designee** agree to a change of placement as part of the modification of the behavioral intervention plan. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

4. Determination that Behavior is Not a Manifestation of the Student's Disability: ~~If the manifestation determination review team determines that the student's behavior was not a manifestation of his/her disability;~~ **When it has been determined that the student's conduct was not a manifestation of the disability,** the student may be disciplined in accordance with the procedures for students without disabilities. **However, the student's IEP team shall determine services necessary to enable the student to participate in the general education curriculum in another setting and to allow the student to progress toward meeting the goals set out in the IEP.** (20 USC 1415(k)(1)(D); 34 CFR 300.530)

~~The student shall receive services to the extent necessary to participate in the general education curriculum in another setting and to allow him/her to progress toward meeting the goals set out in his/her IEP.~~ As appropriate, the student also shall receive a functional

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

Due Process Appeals

If the parent/guardian disagrees with any district decision regarding placement under 34 CFR 300.530 (suspension and removal for dangerous circumstances), 34 CFR 300.531 (interim alternative placement), or the manifestation determination under 34 CFR 300.530(e), **he/she the parent/guardian** may appeal the decision by requesting a hearing. The district may request a hearing if the district believes that maintaining the student's current placement is substantially likely to result in injury to the student or others. In order to request a due process hearing, the requesting party shall file a complaint pursuant to 34 CFR 300.507 and 300.508(a) and (b). (20 USC 1415(k)(3); 34 CFR 300.532)

Whenever a hearing is requested as specified above, the parent/guardian or the district shall have an opportunity for an expedited due process hearing consistent with requirements specified in 34 CFR 300.507, 300.508 (a)-(c), and 300.510-300.514.

If the student's parent/guardian or the district has initiated a due process hearing under 34 CFR 300.532 as detailed above, the student shall remain in the interim alternative educational setting pending the decision of the hearing officer or until the expiration of the 45-day time period, whichever occurs first, unless the parent/guardian and district agree otherwise. (20 USC 1415(k)(4); 34 CFR 300.533)

Readmission

Readmission procedures for students with disabilities shall be the same as those adopted for students without disabilities. Upon readmission **of a student with disabilities**, an IEP team meeting shall be convened **to review and, as necessary, modify the student's IEP.**

~~Suspension of Expulsion~~ Decision Not to Enforce Expulsion Order

The Governing Board's criteria for suspending the enforcement of an expulsion order shall be applied to students with disabilities in the same manner as they are applied to all other students. (Education Code 48917)

Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student with a disability, the principal or designee shall notify appropriate city or county law enforcement authorities of any act of assault with a deadly weapon which may have violated Penal Code 245. (Education Code 48902)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

The principal or designee also shall notify appropriate city or county law enforcement authorities of acts by any student with a disability which may involve the possession or sale of narcotics or of a controlled substance or possession of weapons or firearms in violation of Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a suspension or expulsion of a student with disabilities, the principal or designee shall notify appropriate city or county law enforcement authorities, by telephone or other appropriate means, of any act by the student which may violate Education Code 48900(c) or (d), relating to the possession, use, offering or sale of controlled substances, alcohol or intoxicants of any kind. (Education Code 48902)

Law enforcement notification requirements involving students with disabilities shall be the same as those specified for all students in AR 5144.1 - Suspension and Expulsion/Due Process.

When giving any required notification concerning a student with disabilities to any law enforcement official, the principal or designee shall require the law enforcement official to certify in writing that the student's information or records will not be disclosed to any other person without the prior written consent of the student's parent/guardian. (Education Code 49076)

Report to County Superintendent of Schools

The Superintendent or designee shall report to the County Superintendent of Schools when any special education student has been expelled or suspended for more than 10 school days. The report shall include the student's name, last known address, and the reason for the action. (Education Code 48203)

Procedures for Students Not Yet Eligible for Special Education Services

A student who has not been officially identified as a student with disabilities pursuant to IDEA and who has engaged in behavior that violated the district's code of student conduct may assert any of the protections under IDEA only if the district had knowledge that the student is disabled before the behavior that precipitated the disciplinary action occurred. A student who has not been determined to be eligible for special education and related services and who has violated the district's code of student conduct may nevertheless assert any of the protections under IDEA, if the district had knowledge of the student's disability. (20 USC 1415(k)(5); 34 CFR 300.534)

Knowledge means that, before the occurrence of the behavior that precipitated the disciplinary action, one of the following occurred: (20 USC 1415(k)(5); 34 CFR 300.534)

1. The parent/guardian, **in writing**, has expressed concern to district supervisory or administrative personnel **in writing**, or to a teacher of the student, that the student is in need of special education or related services

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

2. The parent/guardian has requested an evaluation of the student for special education pursuant to 20 USC 1414(a)(1)(B) or 34 CFR 300.300-300.311
3. The teacher of the student or other district personnel has expressed specific concerns directly to the district's director of special education or other supervisory district personnel about a pattern of behavior demonstrated by the student

However, the district ~~would~~ **shall not** be deemed to have knowledge of a student's disability if the **student's** parent/guardian has not allowed the student to be evaluated for special education services or has refused services. ~~In addition, the district would be deemed to not have knowledge if the district conducted an evaluation~~ **or, after evaluating the student** pursuant to 34 CFR 300.300-300.311, the district determined that the student was not an individual with a disability (20 USC 1415(k)(5); 34 CFR 300.534)

When the district is deemed to not have knowledge of a student's disability, the student shall be disciplined in accordance with procedures established for students without disabilities who engage in comparable behavior. (20 USC 1415(k)(5); 34 CFR 300.534)

If a request is made for an evaluation of a student during the time period in which the student is subject to disciplinary measures pursuant to 34 CFR 300.530, the evaluation shall be conducted in an expedited manner. Until the evaluation is completed, the student shall remain in the educational placement determined by school authorities. (20 USC 1415(k)(5); 34 CFR 300.534)

CEREMONIES AND OBSERVANCES**Holidays**

District schools shall be closed on the following holidays: (Education Code 37220)

New Year's Day	January 1
Dr. Martin Luther King Jr. Day	Third Monday in January or the Monday or Friday of the week in which January 15 occurs
Lincoln Day	The Monday or Friday of the week in which February 12 occurs
Washington Day	Third Monday in February
Memorial Day	Last Monday in May

Juneteenth National Independence Day June 19

Independence Day	July 4
Labor Day	First Monday in September
Veterans Day	November 11
Thanksgiving Day	The Thursday in November designated by the President
Christmas Day	December 25

In addition, schools shall be closed: (Education Code 37220)

1. Any day designated appointed by the Governor as a holiday or President for a holiday, any as a special or limited holiday on which the Governor provides that the schools shall close, and any

2. Any day appointed by the President as a holiday, including by executive order or by signing into law legislation that creates a nationwide federal holiday

3. Any other day designated as a holiday by the Governing Board and/or negotiated with employee organizations. (Education Code 37220)

Holidays which fall on a Sunday shall be observed the following Monday. Holidays which fall on a Saturday shall be observed the preceding Friday. If any of the above holidays occurs under federal law on a date different from that indicated above, the Governing Board may close the

CEREMONIES AND OBSERVANCES (continued)

schools on the date recognized by federal law instead of on the date above. (Education Code 37220)

Commemorative Exercises

District schools shall hold exercises in accordance with law to commemorate the following special days: (Education Code 37220, 37221, 45460)

U.S. Constitution and Citizenship Day — **On or near September 17**

Dr. Martin Luther King, Jr. Day	The Friday before the day schools are closed for this holiday
Abraham Lincoln's Birthday	The school day before the day schools are closed for this holiday
Susan B. Anthony Day	February 15
George Washington's Birthday	The Friday preceding the third Monday in February
Black American Day	March 5
Conservation, Bird, and Arbor Day	March 7
Classified Employee Week	Third week in May

U.S. Constitution and Citizenship Day — **On or near September 17**

Commemorative exercises shall be integrated into the regular educational program to the extent feasible.

Patriotic Exercises

Each school shall conduct patriotic exercises daily which may include the Pledge of Allegiance to the Flag of the United States and/or instruction that promotes understanding of the concepts of "pledge," "allegiance," "republic," and "indivisible" and understanding of the importance of the pledge as an expression of patriotism, love of country, and pride in the United States. (Education Code 52720, 52730)

At elementary schools, such exercises shall be conducted at the beginning of each school day. (Education Code 52720)

At secondary schools, such exercises shall be conducted during the homeroom period.

CEREMONIES AND OBSERVANCES (continued)

A student may choose not to participate in the flag salute or Pledge of Allegiance for personal reasons.

Display of Flag

The flag of the United States and the flag of California shall be displayed during business hours at the entrance or on the grounds of every district school and on or near the district office. At all times, the national flag shall be placed in the position of first honor. (Government Code 431, 436; 4 USC 6)

When displayed on a building or on a flagstaff in the open, the national flag shall be displayed only from sunrise to sunset unless properly illuminated during the hours of darkness. The flag should not be displayed during inclement weather unless an all-weather flag is used. (4 USC 6)

The national flag shall fly at half-staff on the following occasions: (4 USC 7)

1. For 30 days from the death of the President or a former President
2. For 10 days from the death of the Vice President, the Chief Justice or a retired Chief Justice, or the Speaker of the House of Representatives
3. From the day of death until interment of an Associate Justice of the Supreme Court, a secretary of an executive or military department, former Vice President, or the Governor of a state
4. On the day of death and the following day for a Member of Congress
5. On Memorial Day, until noon only
6. On Peace Officers Memorial Day (May 15), unless it falls on Armed Forces Day
7. Upon a proclamation from the Governor in the event of the death of a present or former official of the state government or a member of the Armed Forces from the state who has died while serving on active duty
8. On other occasions by order of the President and in accordance with presidential instructions or orders

Regulation
Adopted: January 20, 2011
Revised: November 18, 2020
Reviewed: April 19, 2023

LONE PINE UNIFIED SCHOOL DISTRICT
Lone Pine, California

UNADOPTED

**LONE PINE UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING
MINUTES
March 15, 2023**

The regular meeting was held in the District Office Conference Room, 301 S. Hay Street, Lone Pine, CA.

1. CALLED TO ORDER & ROLL CALL @ 4:32 P.M.

Mrs. Susan Patton, President	Present
Mrs. Krista Sullivan, Clerk	Present
Mr. Scott Kemp, Member	Present
Mrs. Susan Lutze, Member	Present arrived at 4:34
Ms. Rachel Yourgules, Member	Present
Patrick Traynor, Superintendent and Secretary to the Board	Present on zoom

PUBLIC PARTICIPATION (HEARING SESSION)

No one addressed the Board.

2. CLOSED SESSION (4:30 P.M.)

2.1 Moved by Trustee Kemp and seconded by Trustee Sullivan that the Board recess to closed session to discuss the following items: Motion passed 4-0 with Trustee Lutze absent.

- 1) CONFERENCE WITH LABOR NEGOTIATOR (G.C. Sec. 54957.6)
 - a) District Employees: SITA, CSEA, and Confidential
 - b) District Negotiator: Patrick Traynor
- 2) PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/REASSIGNMENT (Gov. Code 54957)
- 3) PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT (G.C. Sec. 54957)
 - a. Crossing Guard
 - b. Alternative Education Teacher
 - c. Assistant Softball Coach

3. OPEN SESSION (5:15 P.M.)

- 3.1** Moved by Trustee Lutze and seconded by Trustee Yourgules that the Board return to open session at 5:20 p.m.
- 3.2** Pledge of Allegiance was led by Trustee Patton.
- 3.3** Moved by Trustee Kemp and seconded by Trustee Sullivan that the Board approve the agenda order as presented with items 6.1 and 6.6 pulled. Motion passed 5-0.
- 3.4** Trustee Patton reported that no action was taken in Closed Session.

4. PRESENTATION SESSION

- 4.1** Lo-Inyo Student Representative – Max Sullivan & Angel Duran shared interviews with students about Daylight Savings time; last two ski trips were canceled and hoping to go on the next trip; Mrs. Fogarty's fourth grade class went to Fish Slough; Missoula play will take place on Saturday at 3 pm; chocolate milk is now being offered on Fridays; MS boys & girls basketball both had great seasons.
- 4.2** Lo-Inyo Principal Report – Dr. Traynor commented that the attendance rate is at 92.70%; announced March students of the month; announced upcoming events which are Missoula play on March 18, next ski trip on March 23rd, March 27th is the 8th grade Catalina trip, April 6th is the Magic assembly and Spelling Bee, and spring break starts on April 7th.
- 4.3** LPHS Student Representative – Steven Berry commented that the Fine Arts Club attended the LA Philharmonic; the Fall & Winter Sports Banquet was held to honor volleyball, football, cheer, and both basketball teams, it was well attended, great food; this is Mrs. Lacey's last year coaching cheer; FFA Western Bonanza Livestock Show was held in Paso Robles; Floral Design made bereavement arrangements in class; shared pictures of what the winter storm was like at the farm, was a little challenging and interesting.
- 4.4** LPHS Principal Report – Ms. O'Sullivan thanked the Berry's for cooking all the food for the banquet; she reported that attendance rate is at 84.10% and enrollment is at 103; Articulation Dinner & Discussion in Home Ec Room for certificated staff on April 26th; shared upcoming events.

- 4.5 SITA and/or CSEA Representative Reports – Mr. Lozier commented that the union wanted to begin the conversation earlier in January and didn't want it to drag on. SITA is in favor of having the week off in February next year. They thought the week off in February was alternating every other year. No CSEA report.

PUBLIC PARTICIPATION (HEARING SESSION)

Jill Patton announced that Ms. O'Sullivan would be receiving the FFA Counselor of the Year Award at the FFA conference. Ms. Rost addressed the Board regarding school closure timing and communication and the need for leaking roofs and HVAC systems to be addressed expeditiously.

5. GENERAL FUNCTIONS OF THE BOARD

Discussion – Administration Configuration for 2023-24 School Year - Several staff members expressed their concerns on what has not worked in the past and gave their input on several ideas of what they think would work. The Board thanked everyone for their comments and inputs.

- 5.1 Moved by Trustee Kemp and seconded by Trustee Sullivan that the Board adopt the following revised and/or updated Board Policy and/or Administrative Regulation as presented to the Board for second read. Motion passed 5-0.
- 1) BP/AR 5131.7, Weapons and Dangerous Instrument
 - 2) AR 5141.3, Health Examinations
 - 3) BP/AR 5142, Safety
 - 4) AR 5148.2, Before/After School Programs
 - 5) AR 6164.4, Identification and Evaluation of Individuals for Special Education
- 5.2 Moved by Trustee Lutze and seconded by Trustee Kemp that the Board adopt the following revised and/or updated Board Policy and/or Administrative Regulation as presented to the Board as second read. Motion passed 5-0.
- 1) BB 9220, Governing Board Elections
 - 2) BB 9223, Filling Vacancies
 - 3) BB 9323, Meeting Conduct
- 5.3 Moved by Trustee Kemp and seconded by Trustee Lutze that the Board approve the regular minutes of February 15, 2023 and special meeting minutes of February 15, 2023 as presented to the Board. Motion passed 5-0.

6. PERSONNEL

PUBLIC HEARING REGARDING AB 1200 PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING SETTLEMENT BETWEEN THE DISTRICT AND CONFIDENTIAL EMPLOYEES

Copies of the Public Disclosure of Proposed Collective Bargaining Agreement are available in the Lone Pine Unified School District Office, 301 S. Hay Street, Lone Pine upon request.

- 6.1 **PULLED** Moved by _____ and seconded by _____ that the Board approve the proposed settlement agreement for the 2022-23 school year for Confidential employees, as presented to the Board. The agreement includes 7% increase, retroactive to July 1, 2022.

CONSENT AGENDA

Moved by Trustee Lutze and seconded by Trustee Sullivan that the Board approve consent agenda items 6.2 to 6.10 with item 6.6 pulled from action. Motion passed 5-0.

Trustee Kemp thanked Mr. Howe and good luck in his future endeavors and thanked Mrs. Lacey for coaching cheer for so many years. Trustee Lutze thanked Mr. Howe for stepping up and also sorry to see Mrs. Lacey go.

- 6.2 Approve resignation of Tamra Riesen as One-to-One Specialized Instructional Aide, effective March 1, 2023.
- 6.3 Certification of the Superintendent that all LPUSD athletic coaches have met, by April 1, the provision of Title

5, Section 5593 pertaining to Athletic Team Coach Qualifications and Competencies.

- 6.4 Approve resignation of Andrew Howe as Sierra Alternative Learning Academy Teacher, effective March 6, 2023.
- 6.5 Approve probationary employment of Brandon Perkins to serve as Crossing Guard for .25 hours per day from 2:55 pm to 3:10 pm. Compensation shall be Range 1 Step I.
- 6.6 **PULLED** Approve probationary employment of _____ to serve as 6th-12th Alternative Education teacher at Sierra Alternative Learning Academy. Compensation is pending verification of units and employment requirements.
- 6.7 Approve addition of Sierra Farquhar to the list of substitute teachers.
- 6.8 Approve temporary employment of Jeff Matteson and Alicia Southey as Part-Time Assistant Softball Coaches. Compensation shall be as specified on the Extra Duty Salary Schedule.
- 6.9 Approve resignation of Brenda Lacey as Lone Pine High School Cheerleader Advisor.

7 CURRICULUM & INSTRUCTION

Explanation of College Credit, GPA, and Cerro Coso Dual Enrollment – Ms. O’Sullivan shared a power point explaining concurrent versus dual enrollment courses. She requested the credits for the dual enrollment classes to have the credits counted for the high school class and for the college course to show both credits on the transcript. Consensus of the Board is to add the dual enrollment credit to the student’s transcript.

NON-CONSENT AGENDA

- 7.1 Moved by Trustee Sullivan and seconded by Trustee Yourgules that the Board approve 2023 Summer School Program for grades 9-12 credit recovery with dates from June 13, 2023 to July 6, 2023 on Monday through Friday, for two 4-hour sessions each attendance day. Motion passed 5-0.

CONSENT AGENDA

Moved by Trustee Yourgules and seconded by Trustee Kemp that the Board approve consent agenda items 7.2 and 7.3. Motion passed 5-0.

- 7.2 Approve overnight trip for 13 students of the 10th grade students, Mr. Kinberg and Mr. Lozier to attend College/Career Trip to Los Angeles area from April 17-18, 2023 to visit Antelope Valley College and Cal Poly Pomona, as presented in the itinerary to the Board. Costs will be paid for by Inyo County Office of Education.
- 7.3 Approve overnight trip for 25 students of the Senior Class of 2023 to Los Angeles area from May 17-19 or May 23-25, 2023 for activities at a museum, beach and Disneyland, as submitted in the itinerary to the Board. Chaperones shall be Jayson Lozier, Megan Maybury, and Nancy O’Sullivan. Costs will be paid for by class funds, except for one day of transportation expenses paid by the District in accordance with Board Policy 6153.

8 BUSINESS AND FINANCE

BUDGET REPORT – Marjianne Yonge reported that the biggest change from the 1st Interim in December is that the district received a little over \$900,000 in property taxes. Cerro Coso was sold and there was a change in assessment of prior year taxes but the district did have to pay \$348,000 back to the County but the district did receive \$630,000 which is a big increase since the 1st Interim and \$108,000 went back to Sierra Sands for a total of \$308,509. There was an increase to expenditures on Services & Other Operating Expenses, which is the utilities, under Capital Outlay the \$149,000 is for the purchase of the two new vans. Next year’s budget is showing a deficit of \$18,199 but some of the revenues were pulled out but will be added back in for the new school year and our budget will show a positive number. The district’s budget is good for this school year.

CONSENT AGENDA

Moved by Trustee Kemp and seconded by Trustee Sullivan that the Board approve consent agenda items 8.1 to 8.5 with item 8.3 pulled from action. Motion passed 5-0.

- 8.1 Approve the 2022-23 Second Interim Report, as presented to the Board.

- 8.2 Approve the 2022-23 Home to School Transportation Plan, as presented to the Board.
- 8.3 **PULLED** Approve the Memorandum of Understanding between the District and Inyo County Office of Education (ICOE) in partnership with Riverside County Office of Education Center for Teacher Innovation Induction Teacher Program from July 1, 2022 through June 30, 2025. The District will reimburse Inyo County Office of Education for half of the total program at the rate of \$1,250.00 per candidate.
- 8.4 Approve Budget Revisions.
- 8.5 Approve Purchase Orders and Warrants.

ITEMS FROM THE SUPERINTENDENT

- A. Other – Dr. Traynor mentioned that the district is filing for waivers for the two closure days and the late start time and that Director of finance Ms. Yonge is completing the forms required. Dr. Traynor reported on existing grants, Learning Recovery Emergency Block Grant, Arts, Music, & Instructional Materials Block Grant, and Student Behavioral Health Incentive Program. Local Indicators and LCAP will be due and he is working with Ilissa Twomey from the County Office to make sure the district is compliant and get stakeholder input as needed. MTSS Consortium with ICOE to have all staff receive training which will be funded by the grant. Also partnering with County Office of Education to provide \$9,625 to staff to support Social Emotional Learning training within the MTSS framework with the teachers. Math Pull Out Program did meet with the teacher's union and posted the position so hopefully will fill within the district if not will post it out to hire a substitute teacher.

ITEMS FROM THE BOARD

Trustee Patton thanked everyone for their input.

UPCOMING DATES AND REMINDERS (See District Calendar at www.lpusd.k12.ca.us)

- April 7-14 - Spring Break
- Wed. April 19 - Regular Board Meeting 5:15 p.m. DCR

9 ADJOURNMENT @ 8:20 p.m.

Respectfully Submitted,

Patrick Traynor, Superintendent and
Secretary to the Board

UNADOPTED

**LONE PINE UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES SPECIAL MEETING
MINUTES
March 14, 2023**

The special meeting was held in the District Office Conference Room, 301 S. Hay Street, Lone Pine, CA.

The meeting was conducted by zoom conference at the following location: Krista Sullivan from, 233 Crook Ave, Goldfield, NV.

1. CALLED TO ORDER, PLEDGE OF ALLIGANCE & ROLL CALL @ 5:34 P.M.

Mrs. Susan Patton, President	Present
Mrs. Krista Sullivan, Clerk	Present by zoom conference
Mr. Scott Kemp, Member	Present
Mrs. Susan Lutze, Member	Present
Ms. Rachel Yourgules, Member	Present
Patrick Traynor, Superintendent and Secretary to the Board	Absent

PUBLIC PARTICIPATION (HEARING SESSION)

No one addressed the Board.

2. CLOSED SESSION

2.1 Moved by Trustee Lutze and seconded by Trustee Yourgules that the Board recess to closed session to discuss the following items: Motion passed 5-0.

1) PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/REASSIGNMENT (Gov. Code 54957)

3. OPEN SESSION

3.1 Moved by Trustee Kemp and seconded by Trustee Lutze that the Board return to open session at 7:35 p.m.

3.2 Trustee Patton reported no action was taken in Closed Session.

4. ADJOURNMENT @ 7:45 p.m.

Respectfully Submitted,

Patrick Traynor, Superintendent and
Secretary to the Board

**LONE PINE UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES SPECIAL MEETING
MINUTES
March 20, 2023**

The special meeting was held in the District Office Conference Room, 301 S. Hay Street, Lone Pine, CA.

The meeting was conducted by zoom conference at the following location: Krista Sullivan from, 233 Crook Ave, Goldfield, NV.

1. CALLED TO ORDER, PLEDGE OF ALLIGANCE & ROLL CALL @ 5:38 P.M.

Mrs. Susan Patton, President	Present
Mrs. Krista Sullivan, Clerk	Present by zoom conference
Mr. Scott Kemp, Member	Present
Mrs. Susan Lutze, Member	Present
Ms. Rachel Yourgules, Member	Present
Patrick Traynor, Superintendent and Secretary to the Board	Present

PUBLIC PARTICIPATION (HEARING SESSION)

No one addressed the Board.

2. CLOSED SESSION

2.1 Moved by Trustee Lutze and seconded by Trustee Kemp that the Board recess to closed session to discuss the following items:

1) PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/REASSIGNMENT (Gov. Code 54957)

3. OPEN SESSION

3.1 Moved by Trustee Lutze and seconded by Trustee Kemp that the Board return to open session at 6:55 p.m.

3.2 The Board President reported the following action was taken in Closed Session: The Board took action to approve the revised Part-Time Superintendent job description. Motion passed 5-0.

4. ADJOURNMENT @ 7:00 P.M.

Respectfully Submitted,

Patrick Traynor, Superintendent and
Secretary to the Board

LONE PINE UNIFIED SCHOOL DISTRICT

2023/24

PENDING BOARD APPROVAL: April 19, 2023

OPTION B

	Mon	Tues	Wed	Thur	Fri	Mon	Tues	Wed	Thur	Fri	Mon	Tues	Wed	Thur	Fri	Mon	Tues	Wed	Thur	Fri	Mon	Tues	Wed	Thur	Fri
JUL	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31				
AUG		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31	
SEPT					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29
OCT	2	3	4	5	6	9	10	11	12	13(M)	16	17	18	19	20	23	24	25	26	27	30	31(M)			
NOV			1	2	3	6	7(M)	8(M)	9(M)	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	
DEC					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22(M)	25	26	27	28	29
JAN	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24(M)	25(M)	26(M)	29	30	31		
FEB				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	
MAR						1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28
APRIL	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30			
MAY			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31
JUNE	3	4	5	6	7	10	11	12(M)	13(M)	14	17	18	19	20	21	24	25	26	27	28					

Days = 180

Monday, August 28 ☆ First Day of Student Attendance
Friday, June 14 ☆ Last Day of Student Attendance

2023-24 HOLIDAYS FOR CLASSIFIED

July 4 Independence Day
Sept 4 Labor Day Holiday
Nov 10 Veteran's Day Holiday
Nov 23-24 Thanksgiving Holidays
Dec 25 & 26 Christmas Holidays
Jan 1 & 2 New Year's Holidays Observed
Jan 15 Martin Luther King Holiday
Feb 19 Presidents' Day
Feb 20 Lincoln's Day Observed
May 27 Memorial Day Holiday
Floating 1 day per CSEA contract

LO-INYO/PHS QUARTER DATES

Nov 3 - End 1st Qtr 48 Days
Jan 26 - End 2nd Qtr 43 Days
Apr 12 - End 3rd Qtr 45 Days
June 14 - End School 44 Days

HIGH SCHOOL SEMESTERS END

Jan 26 = 91 Days
June 14 = 89 Days

KINDERGARTEN-5th TRIMESTER DATES

Dec 1 - End 1st Trimester 62 Days
Mar 15 - End 2nd Trimester 59 Days
June 14 - End 3rd Trimester 59 Days

MINIMUM DAYS (M)

Oct 13 K-12 Film Festival
Oct 31 K-12
Dec 22 K-12
Nov 7, 8, 9 K-8 Parent Conferences
Jan 24, 25, 26 9-12 Final Exams
June 12, 13, 14 K-12

2023-24 BREAKS/HOLIDAYS-NO STUDENTS

Sept 4 Labor Day Holiday
Sept 22 California Indian Day Holiday
Nov 10 Veteran's Day Holiday
Nov 20-24 Thanksgiving Break
Dec 25-Jan 5 Winter Break
Jan 15 Martin Luther King Holiday
Feb 19-23 President's Holidays/Break
Apr 1-Apr 5 Spring Break
May 27 Memorial Day Holiday

TESTING DATES

PSAT
PSAT 8th
LI CAASPP
May 6-24
May 6-24
HS CAASPP

TEACHER CONTRACT DAYS - NO STUDENTS

Aug 24 & 25 Comp Time during school yr or pay on June 30

GRADUATION & PROMOTIONS DATES

June 13 Lo-Inyo 8th Grade Promotion 7 p.m.
June 14 High School Graduation 7 p.m.

kw-Calendar/2023-24 School Calendar 1.xls

Non-school days for break or teacher in-service
Non-school days for Holidays
Teacher Work Days/School Attendance

TOTAL TEACHING DAYS 180
TEACHER CONTRACT DAYS 2
TOTAL WORK DAYS 182



March 31, 2023

To the Governing Board
Lone Pine Unified School District
Lone Pine, California

We have audited the financial statements of Lone Pine Unified School District (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 31, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated June 1, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the Lone Pine Unified School District complied with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Lone Pine Unified School District's major federal programs.. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the Lone Pine Unified School District major federal program compliance, is to express an opinion on the compliance for each of the Lone Pine Unified School District major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the the Lone Pine Unified School District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated March 31, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated March 31, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks.

- **Management Override of Controls** – Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the District may have the ability to override controls that the District has implemented. Management may override the District's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the District's financial performance or with the intent of concealing fraudulent transactions.
- **Revenue Recognition** – We identified revenue recognition as a significant risk due to financial and operational incentives for the District to overstate revenues.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Notes 1 and 16 to the financial statements. As described in Notes 1 and 16, the District changed accounting policies related to accounting for leases to adopt the provisions of GASB Statement No. 87, *Leases*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions in their financial statements. These amounts were all determined based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which utilized projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Management's estimate of the Total OPEB liability, related deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to Other Postemployment Benefits (OPEB) Liability (Note 10) and Employee Retirement Systems (Note 13).

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

- General Fund: Overstatement of FMV of cash in county treasury of \$9,253

The effects of these uncorrected misstatement, including the effect of the reversal of the prior year uncorrected misstatements as of and for the year ended June 30, 2022, is an overstatement of fund balance of the General Fund and government-wide net position of \$9,253.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report.

We have made the following modification to our auditor's report:

Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the governmental activities net position and fund balance of the General Fund as of July 1, 2021, to restate beginning net position and fund balance. Our opinions are not modified with respect to this matter.

Our auditor's report on state compliance included qualified opinions on the Attendance, Classroom Teacher Salaries, and Expanded Learning Opportunities Grant.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated March 31, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the governing board, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Rancho Cucamonga, California



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June 30, 2022

Lone Pine Unified School District

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Independent Auditor's Report

To the Governing Board
Lone Pine Unified School District
Lone Pine, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lone Pine Unified School District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the governmental activities net position and fund balance of the General Fund as of July 1, 2021, to restate beginning net position and fund balance. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Rancho Cucamonga, California
March 31, 2023



LONE PINE UNIFIED SCHOOL DISTRICT

P. O. BOX 159 • LONE PINE, CALIFORNIA 93545
PHONE (760) 876-5579 FAX (760) 876-5438

Patrick Traynor
Superintendent

Board of Trustees:
Susan Patton, President
Krista Sullivan, Clerk
Susan Lutze
Scott Kemp
Rachel Yourgules

This section of Lone Pine Unified School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2022, with comparative information for June 30, 2021. Please read it in conjunction with the District's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Lone Pine Unified School District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

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

Governmental Activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fund Financial Statements* include statements for governmental activities:

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

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

The Primary unit of the government is the Lone Pine Unified School District.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

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

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

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

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

Governmental Activities - The District reports all of its services in this category. This includes the education of kindergarten through grade twelve students, adult education students, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants finance these activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

Governmental Funds - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

FINANCIAL HIGHLIGHTS

The District will be able to meet its ongoing obligations through attrition, and budget reductions made in prior years. The District will also continue to maintain a separate reserve of \$300,000 within the General Fund to assist with cash flow and provide adequate planning time in the event of future reductions in tax collections.

The District continues to use JPA calculation based on Local Control Funding Formula (LCFF) with Sierra Sands Unified School District, which started in 2013-2014.

The District continues to project fiscal solvency while recognizing the need to closely monitor local tax collections and enrollment trends for impact on future fund balances.

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$1,233,635 for the fiscal year ended June 30, 2022. Of this amount, \$(4,133,951) was unrestricted deficit. Restricted net position is reported separately to show legal constraints from debt covenants, grantors, constitutional provisions, and enabling legislation that limit the governing board's ability to use the net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2022	2021 as restated
Assets		
Current and other assets	\$ 5,246,195	\$ 5,636,877
Capital and right-to-use leased assets	5,201,966	5,398,619
Total assets	<u>10,448,161</u>	<u>11,035,496</u>
Deferred outflows of resources	<u>963,701</u>	<u>1,341,730</u>
Liabilities		
Current liabilities	2,170,887	2,492,933
Long-term liabilities	5,754,337	8,242,532
Total liabilities	<u>7,925,224</u>	<u>10,735,465</u>
Deferred inflows of resources	<u>2,253,003</u>	<u>642,114</u>
Net Position		
Net investment in capital assets	5,118,228	5,289,638
Restricted	249,358	207,162
Unrestricted (deficit)	<u>(4,133,951)</u>	<u>(4,497,153)</u>
Total net position	<u>\$ 1,233,635</u>	<u>\$ 999,647</u>

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 15. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2022	2021 *
Revenues		
Program revenues		
Charges for services and sales	\$ 40,971	\$ 37,181
Operating grants and contributions	1,460,025	1,415,665
General revenues		
Federal and State aid not restricted	668,222	658,765
Property taxes	5,026,868	5,188,187
Other general revenues	381,228	254,207
Total revenues	<u>7,577,314</u>	<u>7,554,005</u>
Expenses		
Instruction-related	4,237,837	3,905,864
Pupil services	560,005	507,610
Administration	637,218	697,240
Plant services	1,073,774	871,342
All other services	834,492	1,368,029
Total expenses	<u>7,343,326</u>	<u>7,350,085</u>
Change in net position	<u>\$ 233,988</u>	<u>\$ 203,920</u>

* The revenues and expenses for fiscal year 2021 were not restated to show the effects of GASB 87 for comparative purposes.

Governmental Activities

As reported in the *Statement of Activities* on page 15, the cost of all of our governmental activities this year was \$7,343,326. The amount that our taxpayers ultimately financed for these activities through local taxes was \$5,026,868. Other costs were paid by those who benefited from the programs (\$40,971), or by other governments and organizations who subsidized certain programs with grants and contributions (\$1,460,025). We paid for the remaining "public benefit" portion of our governmental activities with \$668,222 in Federal and State unrestricted funds and with \$381,228 in other revenues, like interest and general entitlements. The other significant economic factors is on-going the re-assessment of Committee of Sponsoring Organizations of the Treadway Commission (COSO) geothermal tax valuation.

In Table 3, we have presented the cost and net cost of each of the District's largest functions - instruction-related activities, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2022	2021 *	2022	2021 *
Instruction-related	\$ 4,237,837	\$ 3,905,864	\$ (3,068,291)	\$ (2,852,844)
Pupil services	560,005	507,610	(281,924)	(269,459)
Administration	637,218	697,240	(609,847)	(613,041)
Plant services	1,073,774	871,342	(1,047,890)	(794,800)
All other services	834,492	1,368,029	(834,378)	(1,367,095)
Total	<u>\$ 7,343,326</u>	<u>\$ 7,350,085</u>	<u>\$ (5,842,330)</u>	<u>\$ (5,897,239)</u>

* The total and net cost of services for fiscal year 2021 were not restated to show the effects of GASB 87 for comparative purposes.

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$3,020,959, which is a decrease of \$64,190 or 2.1% from last year (Table 4).

Table 4

Governmental Fund	Balances and Activity			
	July 1, 2021 as restated	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30, 2022
General Fund	\$ 2,599,998	\$ 7,522,993	\$ 7,477,712	\$ 2,645,279
Student Activity Fund	123,923	175,529	163,833	135,619
Cafeteria Fund	83,239	265,143	234,643	113,739
Deferred Maintenance Fund	277,989	80,595	232,262	126,322
Total	<u>\$ 3,085,149</u>	<u>\$ 8,044,260</u>	<u>\$ 8,108,450</u>	<u>\$ 3,020,959</u>

The primary reasons for these increases/decreases are as follows:

- Our General Fund had an increase in property tax, along with one time grant monies.
- Our Cafeteria Fund had an increase in income due to Universal meals, but there was a savings in expense due new staff coming in at a lower rate.
- Our Deferred Maintenance Fund had decreased due to transfer to General fund to assist with renovating Olancaha.

General Fund Budgetary Highlights

Over the course of the year, the District revised its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 12, 2022. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 56.)

- With the district having staff turnover, we have had a savings on the following items:
 - Overtime on transportation.
 - New staff coming in at a lower rate than those who retired at the top of the pay salary.
 - Continue ongoing transfers to special funds for technology, transportation and GASB 75.

CAPITAL ASSETS, RIGHT-TO-USE LEASED ASSETS, AND DEBT ADMINISTRATION

Capital Assets and Right-to-Use Leased Assets

At June 30, 2022, the District had \$5,201,966 in a broad range of capital assets and right-to-use leased assets (net of depreciation and amortization), including land, buildings and improvements, and furniture and equipment.

Table 5

	Governmental Activities	
	2022	2021 as restated
Land	\$ 1,511,505	\$ 1,511,505
Buildings and improvements	3,097,158	3,270,379
Furniture and equipment	510,258	507,754
Right-to-use leased assets	83,045	108,981
Total	<u>\$ 5,201,966</u>	<u>\$ 5,398,619</u>

We present more detailed information regarding our capital and right-to-use leased assets in Note 4 of the financial statements.

Long-Term Liabilities other than OPEB and Pensions

At the end of this year, the District had \$136,062 in long-term liabilities other than OPEB and pensions versus \$147,289 last year, a decrease of 7.6%. Those long-term liabilities consisted of:

Table 6

	Governmental Activities	
	2022	2021 as restated
Long-Term Liabilities other than Pension and OPEB		
Leases	\$ 83,738	\$ 108,981
Compensated absences	52,324	38,308
Total	<u>\$ 136,062</u>	<u>\$ 147,289</u>

We present more detailed information regarding our long-term liabilities in Note 9 of the financial statements.

OPEB and Pension Liabilities

At year-end, the District had a total OPEB liability of \$3,213,193 versus \$3,652,662 last year, a decrease of \$439,469, or 12.0%.

At year-end, the District had a net pension liability of \$2,405,082 versus \$4,442,581 last year, a decrease of \$2,037,499, or 45.86%.

We present more detailed information regarding our OPEB and pension liabilities in Notes 10 and 13 to the financial statements.

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2021-2022 ARE NOTED BELOW:

1. Made contributions to OPEB for GASB 75.
2. Received CTEIG for CTE programs.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2022-2023 year, the governing board and management used the following criteria:

The key assumptions in our revenue forecast are the following:

1. Continue to monitor local property tax collections and update JPA funding calculations with Sierra Sands USD due to the change in LCFF funding. Former calculations were based on revenue limit funding.
2. The District will continue to address the needs for our failing facilities.
3. Work with transportation on purchasing several vans and car.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Marjianne Yonge, Director of Finance, at Lone Pine Unified School District, 301 South Hay Street, Post Office Box 159, Lone Pine, CA, 93545.

Lone Pine Unified School District

Statement of Net Position

June 30, 2022

	<u>Governmental Activities</u>
Assets	
Deposits and investments	\$ 4,638,415
Receivables	553,431
Lease receivable	54,349
Capital assets not depreciated	1,511,505
Capital assets, net of accumulated depreciation	3,607,416
Right-to-use leased assets, net of accumulated amortization	<u>83,045</u>
Total assets	<u>10,448,161</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	289,299
Deferred outflows of resources related to pensions	<u>674,402</u>
Total deferred outflows of resources	<u>963,701</u>
Liabilities	
Accounts payable	1,362,264
Unearned revenue	808,623
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	25,571
Long-term liabilities other than OPEB and pensions due in more than one year	110,491
Net other postemployment benefits (OPEB) liability	3,213,193
Aggregate net pension liability	<u>2,405,082</u>
Total liabilities	<u>7,925,224</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	312,395
Deferred inflows of resources related to pensions	1,886,259
Deferred inflows of resources related to leases	<u>54,349</u>
Total deferred inflows of resources	<u>2,253,003</u>
Net Position	
Net investment in capital assets	5,118,228
Restricted for	
Food service	113,739
Student activities	135,619
Unrestricted (deficit)	<u>(4,133,951)</u>
Total net position	<u>\$ 1,233,635</u>

Lone Pine Unified School District
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 3,506,722	\$ 38,908	\$ 1,076,341	\$ (2,391,473)
Instruction-related activities				
Supervision of instruction	238,251	-	21,337	(216,914)
School site administration	492,864	1,737	31,223	(459,904)
Pupil services				
Home-to-school transportation	265,191	-	1,624	(263,567)
Food services	222,104	326	214,817	(6,961)
All other pupil services	72,710	-	61,314	(11,396)
Administration				
Data processing	164,346	-	830	(163,516)
All other administration	472,872	-	26,541	(446,331)
Plant services	1,073,774	-	25,884	(1,047,890)
Ancillary services	222,326	-	114	(222,212)
Community services	25,037	-	-	(25,037)
Interest on long-term liabilities	2,633	-	-	(2,633)
Other outgo	584,496	-	-	(584,496)
Total governmental activities	\$ 7,343,326	\$ 40,971	\$ 1,460,025	(5,842,330)
General Revenues and Subventions				
Property taxes, levied for general purposes				5,026,868
Federal and State aid not restricted to specific purposes				668,222
Interest and investment earnings				15,906
Interagency revenues				114,443
Miscellaneous				250,879
Subtotal, general revenues and subventions				6,076,318
Change in Net Position				233,988
Net Position - Beginning, as restated				999,647
Net Position - End of Year				\$ 1,233,635

Lone Pine Unified School District
Balance Sheet - Governmental Funds
June 30, 2022

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets			
Deposits and investments	\$ 4,347,536	\$ 290,879	\$ 4,638,415
Receivables	497,680	55,751	553,431
Due from other funds	12,313	50,000	62,313
Lease receivable	54,349	-	54,349
Total assets	<u><u>\$ 4,911,878</u></u>	<u><u>\$ 396,630</u></u>	<u><u>\$ 5,308,508</u></u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 1,354,241	\$ 8,023	\$ 1,362,264
Due to other funds	50,000	12,313	62,313
Unearned revenue	808,009	614	808,623
Total liabilities	<u><u>2,212,250</u></u>	<u><u>20,950</u></u>	<u><u>2,233,200</u></u>
Deferred Inflows of Resources			
Deferred inflows of resources related to leases	<u><u>54,349</u></u>	<u><u>-</u></u>	<u><u>54,349</u></u>
Fund Balances			
Nonspendable	5,000	-	5,000
Restricted	-	249,358	249,358
Assigned	1,280,121	126,322	1,406,443
Unassigned	1,360,158	-	1,360,158
Total fund balances	<u><u>2,645,279</u></u>	<u><u>375,680</u></u>	<u><u>3,020,959</u></u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 4,911,878</u></u>	<u><u>\$ 396,630</u></u>	<u><u>\$ 5,308,508</u></u>

Lone Pine Unified School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balance - Governmental Funds		\$ 3,020,959
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 10,062,735	
Accumulated depreciation is	<u>(4,943,814)</u>	
Net capital assets		5,118,921
Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of right-to-use leased assets is	108,981	
Accumulated amortization is	<u>(25,936)</u>	
Net right-to-use leased assets		83,045
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Net other postemployment benefits (OPEB) liability	289,299	
Aggregate net pension liability	<u>674,402</u>	
Total deferred outflows of resources		963,701
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Net other postemployment benefits (OPEB) liability	(312,395)	
Aggregate net pension liability	<u>(1,886,259)</u>	
Total deferred inflows of resources		(2,198,654)
Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		(2,405,082)
The District's net OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		(3,213,193)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of		
Leases	(83,738)	
Compensated absences (vacations)	<u>(52,324)</u>	
Total long-term liabilities		<u>(136,062)</u>
Total net position - governmental activities		<u>\$ 1,233,635</u>

Lone Pine Unified School District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2022

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues			
Local Control Funding Formula	\$ 5,539,643	\$ -	\$ 5,539,643
Federal sources	665,590	201,122	866,712
Other State sources	893,413	13,576	906,989
Other local sources	249,347	176,569	425,916
Total revenues	<u>7,347,993</u>	<u>391,267</u>	<u>7,739,260</u>
Expenditures			
Current			
Instruction	3,714,220	-	3,714,220
Instruction-related activities			
Supervision of instruction	248,387	-	248,387
School site administration	577,568	-	577,568
Pupil services			
Home-to-school transportation	264,338	-	264,338
Food services	-	234,643	234,643
All other pupil services	61,313	-	61,313
Administration			
Data processing	180,038	-	180,038
All other administration	524,296	-	524,296
Plant services	1,052,913	19,984	1,072,897
Ancillary services	61,301	163,833	225,134
Community services	25,359	-	25,359
Other outgo	584,496	-	584,496
Facility acquisition and construction	25,607	37,278	62,885
Debt service			
Principal	25,243	-	25,243
Interest and other	2,633	-	2,633
Total expenditures	<u>7,347,712</u>	<u>455,738</u>	<u>7,803,450</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>281</u>	<u>(64,471)</u>	<u>(64,190)</u>
Other Financing Sources (Uses)			
Transfers in	175,000	130,000	305,000
Transfers out	(130,000)	(175,000)	(305,000)
Net Financing Sources (Uses)	<u>45,000</u>	<u>(45,000)</u>	<u>-</u>
Net Change in Fund Balances	45,281	(109,471)	(64,190)
Fund Balance - Beginning, as restated	<u>2,599,998</u>	<u>485,151</u>	<u>3,085,149</u>
Fund Balance - End of Year	<u>\$ 2,645,279</u>	<u>\$ 375,680</u>	<u>\$ 3,020,959</u>

Lone Pine Unified School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2022

Total Net Change in Fund Balances - Governmental Funds	\$ (64,190)
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because	
Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expense in the Statement of Activities. This is the amount by which depreciation and amortization expense exceeds capital outlay in the period.	
Depreciation and amortization expense	\$ (310,864)
Capital outlay	<u>114,211</u>
Net expense adjustment	(196,653)
In the statement of activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.	
	(14,016)
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the statement of activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and aggregate net pension liability during the year.	
	407,777
In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the statement of activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year.	
	75,827
Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.	
Leases	<u>25,243</u>
Change in net position of governmental activities	<u>\$ 233,988</u>

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Lone Pine Unified School District (the District) was unified on July 1, 1966, under the laws of the State of California. The District operates under a locally elected five-member board form of government and provides educational services to grades K - 12 as mandated by the State and/or Federal agencies. The District operates one elementary school, one middle school, one high school, and an adult education program.

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

Basis of Presentation - Fund Accounting

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

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

Major Governmental Funds

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

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects and Fund 20, Special Reserve Fund for Postemployment Benefits are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as extensions of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

In addition, Fund 71, Retiree Benefit Trust does not meet the definition of an irrevocable trust and has been combined with the General Fund for reporting purposes.

As a result, the General Fund reflects an increase in fund balance of \$1,030,300.

Non-Major Governmental Funds

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

- **Student 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.
- **Cafeteria Fund** is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

Basis of Accounting - Measurement Focus

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This differs from the manner in which governmental fund financial statements are prepared.

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

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

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

- **Governmental funds** are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

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

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

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

Expenses/Expenditures

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

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

Capital Assets and Depreciation

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

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

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

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2022.

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

Interfund Balances

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

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the accounts payable in the fund from which the employees who have accumulated leave are paid.

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

Accrued Liabilities and Long-Term Liabilities

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

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

Deferred Outflows/Inflows of Resources

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

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

Pensions

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

Postemployment Benefits Other Than Pensions (OPEB)

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

Leases

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

The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Fund Balances - Governmental Funds

As of June 30, 2022, fund balances of the governmental funds are classified as follows:

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

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

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than 12% of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. The District has no related debt outstanding as of June 30, 2022. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$249,358 of net position restricted by enabling legislation.

Interfund Activity

Transfers between governmental activities in the government-wide financial statements are reported in the same manner as general revenues.

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

Estimates

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

Property Tax

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

Change in Accounting Principles

Implementation of GASB Statement No. 87

As of July 1, 2021, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note 16 and the additional disclosures required by this standard are included in Notes 4, 5 and 9.

Implementation of GASB Statement No. 92

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reporting.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan.
- The applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits.
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments.

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

The provisions of this Statement have been implemented as of June 30, 2022.

Implementation of GASB Statement No. 93

In March 2020, the GASB issued Statement No. 93, Replacement of Interbank Offered Rates. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment.
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate.
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable.
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap.
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap.
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended.
- Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The provisions of this Statement have been implemented as of June 30, 2022.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2022, are classified in the accompanying financial statements as follows:

Governmental activities	<u>\$ 4,638,415</u>
-------------------------	---------------------

Deposits and investments as of June 30, 2022, consist of the following:

Cash on hand and in banks	\$ 135,612
Cash in revolving	5,000
Investments	<u>4,497,803</u>
 Total deposits and investments	 <u>\$ 4,638,415</u>

Policies and Practices

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

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

Investment in the State Investment Pool - The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California *Government Code* Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in the pool is reported in the accompanying financial statement at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which is recorded on the amortized cost basis.

General Authorizations

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by holding the majority of its investments in the Inyo County Investment Pool and State Investment Pool (LAIF). The Pool purchases shorter term investments and attempts to time cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Credit Risk

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. Neither the investment with the Inyo County Investment Pool nor the investment in LAIF is currently rated.

Lone Pine Unified School District

Notes to Financial Statements

June 30, 2022

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation and the actual rating as of year-end for each investment is provided by the following schedule that shows the distribution of the District's investment by type and maturity.

Investment Type	Reported Amount	Maturity in Days
Local Agency Investment Fund (LAIF)	\$ 10,093	311
Inyo County Treasury Investment Pool	4,487,710	746
Total	<u>\$ 4,497,803</u>	

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2022, the District's bank balance was fully insured.

Note 3 - Receivables

Receivables at June 30, 2022, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund	Non-Major Governmental Funds	Total
Federal Government			
Categorical aid	\$ 272,777	\$ 51,996	\$ 324,773
State Government			
LCFF apportionment	30,282	-	30,282
Categorical aid	18,497	3,730	22,227
Special education	175,617	-	175,617
Local Government			
Interest	507	25	532
Total	<u>\$ 497,680</u>	<u>\$ 55,751</u>	<u>\$ 553,431</u>

Note 4 - Capital Assets

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

	Balance July 1, 2021 as restated	Additions	Deductions	Balance June 30, 2022
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 1,511,505	\$ -	\$ -	\$ 1,511,505
Capital assets being depreciated				
Land improvements	723,701	-	-	723,701
Buildings and improvements	5,558,602	45,198	-	5,603,800
Furniture and equipment	2,154,716	69,013	-	2,223,729
Total capital assets being depreciated	8,437,019	114,211	-	8,551,230
Total capital assets	9,948,524	114,211	-	10,062,735
Accumulated depreciation				
Land improvements	(299,082)	(35,279)	-	(334,361)
Buildings and improvements	(2,712,842)	(183,140)	-	(2,895,982)
Furniture and equipment	(1,646,962)	(66,509)	-	(1,713,471)
Total accumulated depreciation	(4,658,886)	(284,928)	-	(4,943,814)
Net depreciable capital assets	3,778,133	(170,717)	-	3,607,416
Right-to-use leased assets being amortized				
Furniture and equipment	108,981	-	-	108,981
Accumulated amortization				
Furniture and equipment	-	(25,936)	-	(25,936)
Net right-to-use leased assets	108,981	(25,936)	-	83,045
Governmental activities capital assets and right-to-use leased assets, net	\$ 5,398,619	\$ (196,653)	\$ -	\$ 5,201,966

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

Governmental Activities	
Instruction	\$ 256,435
Home-to-school transportation	8,548
All other pupil services	14,822
Plant services	31,059
Total depreciation and amortization expense	\$ 310,864

Note 5 - Lease Receivable

The District has entered into a lease agreement for a cellular tower. The lease receivable is summarized below:

Lease Receivable	July 1, 2021 as restated	Addition	Deletion	June 30, 2022
Lone Pine Communications Tower	\$ 58,795	\$ -	\$ (4,446)	\$ 54,349

Lone Pine Communications Tower

The District leases a portion of its facilities for a cellular tower antenna. This lease is non-cancelable for a period of three years, with four additional three-year renewal periods. The District believes the lessee will exercise the renewal option with reasonable certainty. At termination, lessees must remove all equipment and restore the site to its original state. During the fiscal year, the District recognized \$4,446 in lease revenue and \$1,554 in interest revenue related to this agreement. At June 30, 2022, the District recorded \$54,349 in lease receivable and deferred inflows of resources for this arrangement. The District used an interest rate of 3.00% based on the rates available to finance real estate or machinery and equipment over the same time period.

Note 6 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2022, between major and non-major governmental funds are as follows:

The balance of \$50,000 due to the Deferred Maintenance Non-Major Governmental Fund from the General Fund resulted from a contribution for future projects.	\$ 50,000
The balance of \$12,313 due to the General Fund from the Cafeteria Non-Major Governmental Fund resulted from a postemployment benefits contribution.	<u>12,313</u>
Total	<u>\$ 62,313</u>

Operating Transfers

Interfund transfers for the year ended June 30, 2022, consisted of the following:

The General Fund transferred to the Deferred Maintenance Non-Major Governmental Fund for future maintenance projects.	\$ 80,000
The General Fund transferred to the Cafeteria Non-Major Governmental Fund to cover operating costs.	50,000
The Deferred Maintenance Non-Major Governmental Fund transferred to the General Fund to cover costs.	<u>175,000</u>
Total	<u>\$ 305,000</u>

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

Note 7 - Accounts Payable

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

	General Fund	Non-Major Governmental Funds	Total
Salaries and benefits	\$ 223,678	\$ 6,783	\$ 230,461
Supplies and materials	70,357	1,240	71,597
Services	453,237	-	453,237
Due to other LEAs	606,969	-	606,969
Total	<u>\$ 1,354,241</u>	<u>\$ 8,023</u>	<u>\$ 1,362,264</u>

Note 8 - Unearned Revenue

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

	General Fund	Non-Major Governmental Funds	Total
Federal financial assistance	\$ 100,948	\$ 614	\$ 101,562
State categorical aid	640,762	-	640,762
Other local	66,299	-	66,299
Total	\$ 808,009	\$ 614	\$ 808,623

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

Summary

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

	Balance July 1, 2021 as restated	Additions	Deductions	Balance June 30, 2022	Due in One Year
Long-Term Liabilities					
Leases	\$ 108,981	\$ -	\$ (25,243)	\$ 83,738	\$ 25,571
Compensated absences	38,308	14,016	-	52,324	-
Total	\$ 147,289	\$ 14,016	\$ (25,243)	\$ 136,062	\$ 25,571

The leases and compensated absences will be paid by the General Fund.

Leases

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

Leases	July 1, 2021 as restated	Addition	Payments	June 30, 2022
Canon	\$ 98,639	\$ -	\$ (20,576)	\$ 78,063
Mountain Investments	6,565	-	(3,311)	3,254
Pitney Bowes	3,777	-	(1,356)	2,421
Total	\$ 108,981	\$ -	\$ (25,243)	\$ 83,738

Canon

The District entered into an agreement to lease copiers for 63 months, beginning November 9, 2020. Under the terms of the lease, the District makes monthly payments of \$1,917. The annual interest rate charged on the lease is 3.00%. At June 30, 2022, the District has recognized a right-to-use asset of \$77,501 and a lease liability of \$78,063 related to this agreement. During the fiscal year, the District recorded \$21,137 in amortization expense and \$2,428 in interest expense for the right-to-use of the copiers.

Mountain Investments

The District entered into an agreement to lease communications equipment for 60 months, beginning June 1, 2018. Under the terms of the lease, the District makes monthly payments of \$247, with a 5% increase in cost per annum. The annual interest rate charged on the lease is 3.00%. At June 30, 2022, the District has recognized a right-to-use asset of \$3,140 and a lease liability of \$3,254 related to this agreement. During the fiscal year, the District recorded \$3,425 in amortization expense and \$135 in interest expense for the right-to-use of the communications equipment.

Pitney Bowes

The District entered into an agreement to lease a mailing machine for 60 months, beginning March 21, 2019. Under the terms of the lease, the District makes quarterly payments of \$356. The annual interest rate charged on the lease is 3.00%. At June 30, 2022, the District has recognized a right-to-use asset of \$2,404 and a lease liability of \$2,421 related to this agreement. During the fiscal year, the District recorded \$1,374 in amortization expense and \$70 in interest expense for the right-to-use of the mailing machine.

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 25,571	\$ 2,162	\$ 27,733
2024	22,639	1,434	24,073
2025	22,242	762	23,004
2026	13,286	133	13,419
Total	<u>\$ 83,738</u>	<u>\$ 4,491</u>	<u>\$ 88,229</u>

Note 10 - Net Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2022, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 3,196,001	\$ 289,299	\$ 312,395	\$ 346,685
Medicare Premium Payment (MPP) Program	17,192	-	-	(3,579)
Total	<u>\$ 3,213,193</u>	<u>\$ 289,299</u>	<u>\$ 312,395</u>	<u>\$ 343,106</u>

The details of each plan are as follows:

District Plan

Plan Administration

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

Plan Membership

At July 1, 2021, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	10
Active employees	<u>36</u>
Total	<u><u>46</u></u>

Benefits Provided

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

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Southern Inyo Teacher's Association (SITA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, SITA, CSEA, and the unrepresented groups. For the measurement period of June 30, 2022, the District paid \$418,933 in benefits.

Total OPEB Liability of the District

The District's total OPEB liability of \$3,196,001 was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as July 1, 2021.

Actuarial Assumptions

The total OPEB liability as of June 30, 2022 was determined by applying updated procedures to the financial reporting actuarial valuation as of July 1, 2021 and rolling forward the total OPEB liability to the June 30, 2022. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%, average, including inflation
Discount rate	3.69%
Healthcare cost trend rates	5.20% for 2022

The discount rate was based on the Municipal Bond 20-Year High Grade Rate Index.

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

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actual experience study for the period July 1, 2019 to June 30, 2021.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance, June 30, 2021	<u>\$ 3,631,891</u>
Service cost	248,245
Interest	70,889
Differences between expected and actual experience	(69,115)
Changes of assumptions	(266,976)
Benefit payments	<u>(418,933)</u>
Net change in total OPEB liability	<u>(435,890)</u>
Balance, June 30, 2022	<u><u>\$ 3,196,001</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 1.92% in 2021 to 3.69% in 2022.

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

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

Discount Rate	Total OPEB Liability
1% decrease (2.69%)	\$ 3,393,430
Current discount rate (3.69%)	3,196,001
1% increase (4.69%)	3,009,728

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (4.20%)	\$ 2,915,877
Current healthcare cost trend rate (5.20%)	3,196,001
1% increase (6.20%)	3,520,760

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$346,685. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 30,438	\$ 60,984
Changes of assumptions	258,861	251,411
Total	<u>\$ 289,299</u>	<u>\$ 312,395</u>

The deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ 27,552
2024	40,173
2025	27,273
2026	12,833
2027	(32,076)
Thereafter	(98,851)
Total	<u>\$ (23,096)</u>

Medicare Premium Payment (MPP) Program

Plan Description

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

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

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

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

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

Net OPEB Liability and OPEB Expense

At June 30, 2022, the District reported a liability of \$17,192 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2021 and June 30, 2020, respectively, was 0.0043%, and 0.0043%, resulting in no change in the proportionate share.

For the year ended June 30, 2022, the District recognized OPEB expense of (\$3,579).

Actuarial Methods and Assumptions

The June 30, 2021 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total OPEB liability to June 30, 2021, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2020
Valuation Date	July 1, 2021	June 30, 2019
Experience Study	July 1, 2015 through June 30, 2018	June 30, 2014 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	2.16%	2.21%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2020, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 245 or an average of 0.16% of the potentially eligible population (152,062).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2021, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2021, is 2.16%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 2.16%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2021, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 0.05% from 2.21% as of June 30, 2020.

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

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

Discount Rate	Net OPEB Liability
1% decrease (1.16%)	\$ 18,950
Current discount rate (2.16%)	17,192
1% increase (3.16%)	15,689

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

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

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 15,634
Current Medicare costs trend rate (4.50% Part A and 5.40% Part B)	17,192
1% increase (5.50% Part A and 6.40% Part B)	18,978

Note 11 - Fund Balances

Fund balances at June 30, 2022 are composed of the following elements:

	General Fund	Non-Major Governmental Funds	Total
Nonspendable			
Revolving cash	\$ 5,000	\$ -	\$ 5,000
Restricted			
Student activities	-	135,619	135,619
Food service	-	113,739	113,739
Total restricted	-	249,358	249,358
Assigned			
Other	769,913	-	769,913
Deferred maintenance	-	126,322	126,322
Postemployment benefits	510,208	-	510,208
Total assigned	1,280,121	126,322	1,406,443
Unassigned			
Reserve for economic uncertainties	132,765	-	132,765
Remaining unassigned	1,227,393	-	1,227,393
Total unassigned	1,360,158	-	1,360,158
Total	\$ 2,645,279	\$ 375,680	\$ 3,020,959

Note 12 - Risk Management

Property and Liability

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2022, the District contracted with the Self-Insured Schools of California II (SISC II) entity risk pool for property and liability insurance coverage.

Workers' Compensation

For fiscal year 2022, the District participated in Self-Insured Schools of California I (SISC I) entity risk pool. The intent of SISC I is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SISC I. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the SISC I. Each participant pays its workers' compensation premium based on its individual rate.

Employee Medical Benefits

During fiscal year 2022, the District contracted with the Central Valley Trust (CVT) entity risk pool to provide employee health benefits. CVT is a shared risk pool. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating Districts.

Note 13 - Employee Retirement Systems

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

For the fiscal year ended June 30, 2022, the District reported its proportionate share of its net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 1,304,901	\$ 453,223	\$ 1,422,621	\$ (14,486)
CalPERS	1,100,181	221,179	463,638	35,980
Total	<u>\$ 2,405,082</u>	<u>\$ 674,402</u>	<u>\$ 1,886,259</u>	<u>\$ 21,494</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at:
<http://www.calstrs.com/member-publications>.

Benefits Provided

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

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

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

The STRP provisions and benefits in effect at June 30, 2022, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.92%	16.92%
Required state contribution rate	10.828%	10.828%

Contributions

Required member District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2022, are presented above and the District's total contributions were \$240,936.

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

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share

Proportionate share of net pension liability	\$ 1,304,901
State's proportionate share of the net pension liability	<u>656,576</u>
Total	<u>\$ 1,961,477</u>

The net pension liability was measured as of June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2021 and June 30, 2020, respectively, was 0.0029% and 0.0028%, resulting in a net increase in the proportionate share of 0.0001%.

For the year ended June 30, 2022, the District recognized pension expense of (\$14,486). In addition, the District recognized pension expense and revenue of \$22,464 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 240,936	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	24,128	251,543
Differences between projected and actual earnings on pension plan investments	-	1,032,210
Differences between expected and actual experience in the measurement of the total pension liability	3,269	138,868
Changes of assumptions	<u>184,890</u>	<u>-</u>
Total	<u>\$ 453,223</u>	<u>\$ 1,422,621</u>

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

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (262,120)
2024	(239,754)
2025	(245,704)
2026	(284,632)
Total	<u>\$ (1,032,210)</u>

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (67,610)
2024	(17,386)
2025	(53,227)
2026	(17,626)
2027	(8,756)
Thereafter	(13,519)
Total	<u>\$ (178,124)</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2021, are summarized in the following table:

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

Discount Rate

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

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

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 2,656,312
Current discount rate (7.10%)	1,304,901
1% increase (8.10%)	183,256

California Public Employees Retirement System (CalPERS)

Plan Description

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

A full description of the pension plans regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020 annual actuarial valuation reports, Schools Pool Actuarial Valuation, and the Risk Pool Actuarial Valuation Report, Safety. These reports and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

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

The CalPERS provisions and benefits in effect at June 30, 2022, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	22.910%	22.910%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2022, are presented above and the total District contributions were \$188,335.

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

As of June 30, 2022, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$1,100,181. The net pension liability was measured as of June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2021 and June 30, 2020, respectively, was 0.0054% and 0.0056%, resulting in a net decrease in the proportionate share of 0.0002%.

For the year ended June 30, 2022, the District recognized pension expense of \$35,980. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 188,335	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	-	38,827
Differences between projected and actual earnings on pension plan investments	-	422,217
Differences between expected and actual experience in the measurement of the total pension liability	32,844	2,594
Total	<u>\$ 221,179</u>	<u>\$ 463,638</u>

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

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (105,892)
2024	(97,377)
2025	(101,522)
2026	(117,426)
Total	<u>\$ (422,217)</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4.1 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ 5,341
2024	(6,256)
2025	(6,972)
2026	(690)
Total	<u>\$ (8,577)</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of scale MP-2016.

In determining the long-term expected rate of return, 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 ten years) and the long-term (11+ 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 rounded single equivalent expected return that arrived at the same present value of benefits

for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	(0.92%)

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

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

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 1,855,059
Current discount rate (7.15%)	1,100,181
1% increase (8.15%)	473,470

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use social security as its alternative plan.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$184,410 (10.828% of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 14 - Commitments and Contingencies**Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2022.

Litigation

The District is not currently a party to any legal proceedings.

Note 15 - Participation in Public Entity Risk Pools and Joint Powers Authorities

The District is a member of the SISC I, SISC II, and the CVT public entity risk pools. The District pays an annual premium to each entity for its workers' compensation, property and liability coverage, and employee health benefits, respectively.

The relationship between the District and the pools is such that they are not component units of the District for financial reporting purposes.

In addition, the District is a member of the Inyo-Kern School Financing Authority. The Authority exists to provide educational assistance for the member districts. The District pays an annual payment for its participation and in accordance with the agreement. Current year payment amounted to \$584,496.

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

During the year ended June 30, 2022, the District made payments of \$19,153, \$68,254, and \$589,984, to SISC I, SISC II, and CVT, respectively, for the coverage's noted above.

Note 16 - Adoption of New Accounting Standard - Restatement of Prior Year Net Position and Fund Balance

As of July 1, 2021, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Beginning net position and fund balance of the General Fund were restated to retroactively adopt the provisions of GASB Statement No. 87 as follows:

Governmental Activities

Net Position - Beginning, as previously reported on June 30, 2021	\$ 999,647
Lease receivable	58,795
Right-to-use leased asset, net of amortization	108,981
Lease liability	(108,981)
Deferred inflows of resources related to leases	(58,795)
	<u> </u>
Net Position - Beginning, as restated on July 1, 2021	<u><u>\$ 999,647</u></u>

General Fund

Fund Balance - Beginning, as previously reported on June 30, 2021	\$ 2,599,998
Lease receivable	58,795
Deferred inflows of resources related to leases	(58,795)
	<u> </u>
Fund Balance - Beginning, as restated on July 1, 2021	<u><u>\$ 2,599,998</u></u>



Required Supplementary Information
June 30, 2022

Lone Pine Unified School District

Lone Pine Unified School District
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 5,629,004	\$ 5,516,498	\$ 5,539,643	\$ 23,145
Federal sources	378,360	731,995	665,590	(66,405)
Other State sources	344,104	1,031,619	893,413	(138,206)
Other local sources	191,511	247,200	249,347	2,147
Total revenues ¹	6,542,979	7,527,312	7,347,993	(179,319)
Expenditures				
Current				
Certificated salaries	1,647,692	1,698,288	1,732,702	(34,414)
Classified salaries	912,501	978,262	1,005,850	(27,588)
Employee benefits	1,838,449	1,868,588	2,001,333	(132,745)
Books and supplies	247,455	578,507	564,278	14,229
Services and operating expenditures	1,017,459	1,670,278	1,610,603	59,675
Other outgo	-	98,168	291,082	(192,914)
Capital outlay	733,059	559,186	113,988	445,198
Debt service				
Debt service - principal	-	-	25,243	(25,243)
Debt service - interest and other	-	-	2,633	(2,633)
Total expenditures ¹	6,396,615	7,451,277	7,347,712	103,565
Excess (Deficiency) of Revenues Over Expenditures	146,364	76,035	281	(75,754)
Other Financing Sources (Uses)				
Transfers in	-	175,000	175,000	-
Transfers out	(207,000)	(177,000)	(130,000)	47,000
Net Financing Sources (Uses)	(207,000)	(2,000)	45,000	47,000
Net Change in Fund Balances	(60,636)	74,035	45,281	(28,754)
Fund Balance - Beginning, as restated	2,599,998	2,599,998	2,599,998	-
Fund Balance - Ending	\$ 2,539,362	\$ 2,674,033	\$ 2,645,279	\$ (28,754)

¹ Due to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, and Fund 20 Special Reserve Fund for Postemployment Benefits, and Fund 71, Retiree Benefit Trust for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however, are not included in the original and final General Fund budgets.

Lone Pine Unified School District

Schedule of Changes in the District's Total OPEB Liability and Related Ratios Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 248,245	\$ 183,263	\$ 159,848	\$ 134,460	\$ 140,580
Interest	70,889	88,204	107,757	109,792	100,619
Difference between expected and actual experience	(69,115)	-	55,116	-	-
Changes of assumptions	(266,976)	119,472	267,459	93,515	(95,069)
Benefit payments	(418,933)	(349,770)	(214,652)	(308,279)	(347,468)
Net change in total OPEB liability	(435,890)	41,169	375,528	29,488	(201,338)
Total OPEB Liability - Beginning	3,631,891	3,590,722	3,215,194	3,185,706	3,387,044
Total OPEB Liability - Ending	<u>\$ 3,196,001</u>	<u>\$ 3,631,891</u>	<u>\$ 3,590,722</u>	<u>\$ 3,215,194</u>	<u>\$ 3,185,706</u>
Covered Payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Total OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

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

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

Lone Pine Unified School District

Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2022

Year ended June 30,	2022	2021	2020	2019	2018
Proportion of the net OPEB liability	0.0043%	0.0043%	0.0049%	0.0050%	0.0056%
Proportionate share of the net OPEB liability	\$ 17,192	\$ 20,771	\$ 18,215	\$ 19,108	\$ 23,557
Covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of its covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.80%)	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

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

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

Lone Pine Unified School District

Schedule of the District's Proportionate Share of the Net Pension Liability Year Ended June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
CalSTRS								
Proportion of the net pension liability	0.0029%	0.0028%	0.0028%	0.0028%	0.0031%	0.0035%	0.0040%	0.0040%
Proportionate share of the net pension liability	\$ 1,304,901	\$ 2,725,981	\$ 2,497,276	\$ 2,556,164	\$ 2,860,265	\$ 2,854,890	\$ 2,665,258	\$ 2,095,930
State's proportionate share of the net pension liability	656,576	1,405,244	1,362,431	1,463,523	1,692,109	1,625,238	1,409,628	1,265,613
Total	\$ 1,961,477	\$ 4,131,225	\$ 3,859,707	\$ 4,019,687	\$ 4,552,374	\$ 4,480,128	\$ 4,074,886	\$ 3,361,543
Covered payroll	\$ 1,537,628	\$ 1,556,918	\$ 1,511,984	\$ 1,498,177	\$ 1,673,577	\$ 1,742,815	\$ 1,837,489	\$ 1,583,934
Proportionate share of the net pension liability as a percentage of its covered payroll	84.86%	175.09%	165.17%	170.62%	170.91%	163.81%	145.05%	132.32%
Plan fiduciary net position as a percentage of the total pension liability	87%	72%	73%	71%	69%	70%	74%	77%
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS								
Proportion of the net pension liability	0.0054%	0.0056%	0.0056%	0.0059%	0.0072%	0.0083%	0.0098%	0.0110%
Proportionate share of the net pension liability	\$ 1,100,181	\$ 1,716,600	\$ 1,639,404	\$ 1,565,533	\$ 1,710,950	\$ 1,643,091	\$ 1,437,994	\$ 1,248,940
Covered payroll	\$ 908,778	\$ 965,058	\$ 953,183	\$ 975,951	\$ 1,283,669	\$ 1,498,649	\$ 1,084,742	\$ 1,152,372
Proportionate share of the net pension liability as a percentage of its covered payroll	121.06%	177.88%	171.99%	160.41%	133.29%	109.64%	132.57%	108.38%
Plan fiduciary net position as a percentage of the total pension liability	81%	70%	70%	71%	72%	74%	79%	83%
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

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

See Notes to Required Supplementary Information

Lone Pine Unified School District
Schedule of the District's Contributions
Year Ended June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
CalSTRS								
Contractually required contribution	\$ 240,936	\$ 248,327	\$ 266,233	\$ 246,151	\$ 216,187	\$ 210,536	\$ 187,004	\$ 163,169
Less contributions in relation to the contractually required contribution	240,936	248,327	266,233	246,151	216,187	210,536	187,004	163,169
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,423,972	\$ 1,537,628	\$ 1,556,918	\$ 1,511,984	\$ 1,498,177	\$ 1,673,577	\$ 1,742,815	\$ 1,837,489
Contributions as a percentage of covered payroll	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%
CalPERS								
Contractually required contribution	\$ 188,335	\$ 188,117	\$ 190,319	\$ 172,164	\$ 151,575	\$ 178,276	\$ 177,545	\$ 127,685
Less contributions in relation to the contractually required contribution	188,335	188,117	190,319	172,164	151,575	178,276	177,545	127,685
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 822,065	\$ 908,778	\$ 965,058	\$ 953,183	\$ 975,951	\$ 1,283,669	\$ 1,498,649	\$ 1,084,742
Contributions as a percentage of covered payroll	22.910%	20.700%	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%

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

Note 1 - Purpose of Schedules

Budgetary Comparison Schedule

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

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

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

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

- *Change in Benefit Terms* – There were no changes in benefit terms since the previous valuation.
- *Change of Assumptions* – The District's Plan discount rate changed from 1.92% in 2021 to 3.69% in 2022.

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

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

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 2.21% to 2.16% since the previous valuation.

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

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

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* – There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

Schedule of the District's Contributions

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



Supplementary Information
June 30, 2022

Lone Pine Unified School District

Lone Pine Unified School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Title VIII, Impact Aid - Maintenance and Operations	84.041	[1]	\$ 42,018
Passed Through California Department of Education (CDE)			
COVID-19 Education Stabilization Fund (ESF)			
COVID-19 Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	291,418
COVID-19 Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	19,345
COVID-19 Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	15517	<u>7</u>
Subtotal			<u>310,770</u>
Title I Grants to Local Educational Agencies - Low Income	84.010	14329	124,490
Supporting Effective Instruction State Grants	84.367	14341	11,538
Rural & Low Income School Program	84.358	14356	22,682
Student Support and Academic Enrichment Program	84.424	15396	10,000
Indian Education	84.060	10011	17,876
Passed Through Inyo County Special Education Local Plan Area:			
Special Education (IDEA) Cluster			
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	65,568
COVID-19 ARP IDEA Part B Local Assistance	84.027	15638	10,796
Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	<u>9,092</u>
Total Special Education (IDEA) Cluster			<u>85,456</u>
Total U.S. Department of Education			<u>624,830</u>
U.S. Department of Agriculture			
Passed Through CDE			
Child Nutrition Cluster			
Especially Needy Breakfast Program	10.553	13526	73,400
COVID-19: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.553	13526	<u>1,897</u>
Subtotal			<u>75,297</u>
National School Lunch Program (Sec 4)	10.555	13523	47,073
National School Lunch Program (Sec 11)	10.555	13524	67,785
Commodities	10.555	13396	<u>10,967</u>
Subtotal			<u>125,825</u>
Total Child Nutrition Cluster			<u>201,122</u>
Forest Service Schools and Roads Cluster			
Forest Reserve Funds	10.665	10044	<u>40,760</u>
Total Forest Service Schools and Roads Cluster			<u>40,760</u>
Total U.S. Department of Agriculture			<u>241,882</u>
Total Federal Financial Assistance			<u>\$ 866,712</u>

[1] Direct Award, no pass-through entity identifying number.

Organization

The Lone Pine Unified School District was unified on July 1, 1966 and consists of an area comprising approximately 1,720 square miles. The District operates one elementary school, one middle school, one high school, and an adult education program. There were no boundary changes during the year.

Governing Board

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>
Susan Patton	President	2024
Krista Sullivan	Clerk	2022
Susan Lutze	Member	2024
Scott Kemp	Member	2022
Jason Olin	Member	2022

Administration

Patrick Traynor	District Superintendent
Marjianne Yonge	Director of Finance

Lone Pine Unified School District
Schedule of Average Daily Attendance
Year Ended June 30, 2022

	Final Report		As Adjusted per Audit	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA				
Transitional kindergarten through third	97.73	97.80	89.16	89.05
Fourth through sixth	72.42	72.09	65.77	65.95
Seventh and eighth	43.89	42.87	40.18	39.50
Ninth through twelfth	117.14	115.79	107.08	106.28
Total ADA	331.18	328.55	302.19	300.78

Lone Pine Unified School District

Schedule of Instructional Time

Year Ended June 30, 2022

Grade Level	1986-1987 Minutes Requirement	2021-2022 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Traditional Calendar			Multitrack Calendar			Status
					Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	
Kindergarten	36,000	53,280	-	53,280	180	-	180	-	-	-	Complied
Grades 1 - 3	50,400										
Grade 1		53,280	-	53,280	180	-	180	-	-	-	Complied
Grade 2		53,280	-	53,280	180	-	180	-	-	-	Complied
Grade 3		53,280	-	53,280	180	-	180	-	-	-	Complied
Grades 4 - 8	54,000										
Grade 4		54,140	-	54,140	180	-	180	-	-	-	Complied
Grade 5		54,140	-	54,140	180	-	180	-	-	-	Complied
Grade 6		64,120	-	64,120	180	-	180	-	-	-	Complied
Grade 7		64,120	-	64,120	180	-	180	-	-	-	Complied
Grade 8		64,120	-	64,120	180	-	180	-	-	-	Complied
Grades 9 - 12	64,800										
Grade 9		65,376	-	65,376	180	-	180	-	-	-	Complied
Grade 10		65,376	-	65,376	180	-	180	-	-	-	Complied
Grade 11		65,376	-	65,376	180	-	180	-	-	-	Complied
Grade 12		65,376	-	65,376	180	-	180	-	-	-	Complied

Lone Pine Unified School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2022

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	<u>General Fund</u>	<u>Cafeteria Fund</u>
Fund Balance		
Balance, June 30, 2022, Unaudited Actuals	\$ 2,727,865	\$ 58,013
Increase in		
Receivables	-	55,726
Accounts payable	<u>(82,586)</u>	<u>-</u>
Balance, June 30, 2022, Audited Financial Statements	<u>\$ 2,645,279</u>	<u>\$ 113,739</u>

Lone Pine Unified School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2022

	(Budget) 2023 ¹	2022	2021 ¹	2020 ¹
General Fund ³				
Revenues	\$ 7,296,429	\$ 7,345,651	\$ 7,078,730	\$ 6,306,491
Other sources	-	175,000	208,000	-
Total revenues and other sources	7,296,429	7,520,651	7,286,730	6,306,491
Expenditures	7,265,795	7,177,084	6,749,678	6,114,349
Other uses	122,000	277,000	357,000	185,000
Total expenditures and other uses	7,387,795	7,454,084	7,106,678	6,299,349
Increase/(Decrease) in Fund Balance	(91,366)	66,567	180,052	7,142
Ending Fund Balance	\$ 1,523,613	\$ 1,614,979	\$ 1,548,412	\$ 1,368,360
Available Reserves ²	\$ 1,218,613	\$ 1,360,158	\$ 1,265,188	\$ 1,082,292
Available Reserves as a Percentage of Total Outgo	16.49%	18.25%	17.80%	17.18%
Long-Term Liabilities	N/A	\$ 5,754,337	\$ 8,242,532	\$ 7,797,233
K-12 Average Daily Attendance at P-2	285	302	310	310

The General Fund balance has increased by \$246,619 over the past two years. The fiscal year 2022-2023 budget projects a decrease of \$91,366 (5.66%). For a district this size, the State recommends available reserves of at least four percent of total General Fund expenditures and other uses (total outgo) or \$55,000, whichever is greater.

The District has incurred an operating surplus in all three of the past three years but anticipates incurring an operating deficit during the 2022-2023 fiscal year. Total long-term liabilities have decreased by \$2,042,896 over the past two years.

Average daily attendance has decreased by 8 over the past two years. An additional decline of 17 ADA is anticipated during fiscal year 2022-2023.

¹ Financial information for 2023, 2021, and 2020 are included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

³ General Fund amounts do not include activity related to the consolidation of the Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, the Fund 20, Special Reserve fund for Postemployment Benefits, and the Fund 71, Retiree Benefit Trust, as required by GASB Statement No. 54.

Lone Pine Unified School District
Combining Balance Sheet - Non-Major Governmental Funds
June 30, 2022

	Student Activity Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Non-Major Governmental Funds
Assets				
Deposits and investments	\$ 135,619	\$ 78,958	\$ 76,302	\$ 290,879
Receivables	-	55,731	20	55,751
Due from other funds	-	-	50,000	50,000
Total assets	\$ 135,619	\$ 134,689	\$ 126,322	\$ 396,630
Liabilities				
Accounts payable	\$ -	\$ 8,023	\$ -	\$ 8,023
Due to other funds	-	12,313	-	12,313
Unearned revenue	-	614	-	614
Total liabilities	-	20,950	-	20,950
Fund Balances				
Restricted	135,619	113,739	-	249,358
Assigned	-	-	126,322	126,322
Total fund balances	135,619	113,739	126,322	375,680
Total liabilities and fund balances	\$ 135,619	\$ 134,689	\$ 126,322	\$ 396,630

Lone Pine Unified School District

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

Year Ended June 30, 2022

	Student Activity Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Non-Major Governmental Funds
Revenues				
Federal sources	\$ -	\$ 201,122	\$ -	\$ 201,122
Other State sources	-	13,576	-	13,576
Other local sources	175,529	445	595	176,569
Total revenues	175,529	215,143	595	391,267
Expenditures				
Current				
Pupil services				
Food services	-	234,643	-	234,643
Plant services	-	-	19,984	19,984
Ancillary services	163,833	-	-	163,833
Facility acquisition and construction	-	-	37,278	37,278
Total expenditures	163,833	234,643	57,262	455,738
Excess (Deficiency) of Revenues Over Expenditures	11,696	(19,500)	(56,667)	(64,471)
Other Financing Sources (Uses)				
Transfers in	-	50,000	80,000	130,000
Transfers out	-	-	(175,000)	(175,000)
Net Financing Sources (Uses)	-	50,000	(95,000)	(45,000)
Net Change in Fund Balances	11,696	30,500	(151,667)	(109,471)
Fund Balance - Beginning	123,923	83,239	277,989	485,151
Fund Balance - Ending	\$ 135,619	\$ 113,739	\$ 126,322	\$ 375,680

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Lone Pine Unified School District (the District) under programs of the federal government for the year ended June 30, 2022. The information is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the Lone Pine Unified School District, it is not intended to and does not present the net position or change in net position and fund balance of Lone Pine Unified School District.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2022, the District had no food commodities in inventory.

Local Education Agency Organization Structure

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

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

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

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

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

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

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



Independent Auditor's Reports
June 30, 2022

Lone Pine Unified School District



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

To the Governing Board
Lone Pine Unified School District
Lone Pine, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lone Pine Unified School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 31, 2023.

Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the governmental activities net position and fund balance of the General Fund as of July 1, 2021, to restate beginning net position and fund balance. Our opinions are not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the 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 other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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

Rancho Cucamonga, California
March 31, 2023



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

To the Governing Board
Lone Pine Unified School District
Lone Pine, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lone Pine Unified School District's (the District) 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 the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's 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 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 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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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 the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Rancho Cucamonga, California
March 31, 2023



Independent Auditor's Report on State Compliance

To the Governing Board
Lone Pine Unified School District
Lone Pine, California

Report on Compliance

Qualified and Unmodified Opinions on State Compliance

We have audited Lone Pine Unified School District's (the District) compliance with the requirements specified in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the District's state program requirements identified below for the year ended June 30, 2022.

Qualified Opinion on Attendance, Classroom Teacher Salaries and Expanded Learning Opportunities Grant (ELO-G)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Programs

In our opinion, the District complied, in all material respects, with state compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022, except described in the accompanying Schedule of Findings and Questioned Costs.

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 (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 Attendance, Classroom Teacher Salaries and Expanded Learning Opportunity Grant (ELO-G)

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Attendance, Classroom Teacher Salaries, and Expanded Learning Opportunity Grant (ELO-G), as described in items 2022-002, 2022-003, and 2022-004.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-2022 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:

2021-2022 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In-Person Instruction Grant	Yes

2021-2022 K-12 Audit Guide Procedures	Procedures Performed
Charter Schools	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform procedures for Kindergarten Continuance because there were no Kindergarten students retained in 2020-2021 that were in Kindergarten in 2021-2022.

We did not perform procedures for Independent Study because the independent study ADA was below the level that requires testing.

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

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

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

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

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

We did not perform District of Choice procedures because the program is not offered by the District.

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

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

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

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

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

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 Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with 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 by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002, 2022-003, and 2022-004 to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California
March 31, 2023



Schedule of Findings and Questioned Costs
June 30, 2022

Lone Pine Unified School District

Lone Pine Unified School District
Summary of Auditor's Results
Year Ended June 30, 2022

Financial Statements

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

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing Number</u>
Title VIII, Impact Aid - Maintenance and Operations	84.041
COVID-19 Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D
COVID-19 Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U
COVID-19 Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	No

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for programs	Qualified*
Unmodified for all programs except for the following programs which were qualified:	

<u>Name of Program</u>
Attendance
Classroom Teacher Salaries
Expanded Learning Opportunities Grant (ELO-G)

The following finding represents a material weakness related to the financial statements that is required to be reported in accordance with *Government Auditing Standards*. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
30000	Internal Control

2022-001 30000 – Financial Statement Finding (Material Weakness)

Criteria or Specific Requirements

Under the modified basis of accounting used for governmental funds, revenues are recognized in the accounting period in which they become both measurable and available, regardless of when the receipt of cash takes place. In addition, the application of the completeness assertion generally requires management to record all assets and liabilities that should have been included as ending balances on the financial statements.

Condition

The District under-reported receivables and revenues in the amount of \$55,726. Specifically, the amount in question was associated with cafeteria accruals recorded in the District's Cafeteria Fund.

Questioned Costs

There were no questioned costs associated with the condition identified.

Context

The condition was identified during our review of the District's Cafeteria Fund meal claims.

Effect

The effect of the item identified above resulted in an increase to the District's Cafeteria Fund ending fund balance of \$55,726 in comparison to the reported balance on the District's unaudited actuals as of June 30, 2022.

Cause

The cause appears to be the deficiency in the District's internal control and review system as it was not able to prevent the misstatement to the financial statement.

Repeat Finding

No.

Recommendation

In light of the condition identified, the District should exercise care during its annual year-end closing process and implement a process to review all balances during its year-end closing process to determine the proper cut-off period.

Corrective Action Plan and Views of Responsible Officials

The District will ensure that the closing process for Fund 13 includes reconciling all meal claims to the cash received as of June 30 and accruing any claims not received by year-end.

Lone Pine Unified School District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2022

None reported.

The following findings represent significant deficiencies and instances of noncompliance including questioned costs that are required to be reported by the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The findings have been coded as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
40000	State Compliance
61000	Classroom Teacher Salaries

2022-002 10000 – Attendance (Significant Deficiency, Noncompliance)

Criteria or Specific Requirements

The Second Period (P2) and Annual Reports of Attendance submitted to the California Department of Education should reconcile to supporting documents to ensure ADA is reported accurately.

Condition

The Second Period and Annual Reports of Attendance were prepared incorrectly. The District inadvertently collected the incorrect data from the attendance system when summarizing apportionment attendance, resulting in the District overclaiming apportionment for both the Second Period and Annual Reports of Attendance.

Questioned Costs

There were no questioned costs associated with the condition identified. However, ADA was overstated at P2 by 28.99 ADA and overstated at Annual by 27.77 ADA. The calculated penalty at P2 is as follows, using the California Department of Education's LCFF Derived Value of ADA by Grade Span:

<u>Grade Span</u>	<u>Unallowable ADA</u>	<u>Derived Value of ADA by Grade Span</u>	<u>Penalty</u>
TK-3	8.57	\$ 10,878.59	\$ 93,229.52
4-6	6.65	10,001.97	66,513.10
7-8	3.71	10,297.83	38,204.95
9-12	10.06	12,244.65	123,181.18
Total	28.99		\$ 321,128.75

Although a calculated penalty is noted above, the true fiscal impact is zero because the District is community funded (property tax funded), thus negating the fiscal impact.

Context

The condition was identified as a result of our audit of the P2 and Annual Attendance reports and through review of the supporting worksheets used to prepare the reports.

Effect

As noted above, the District overstated ADA at P2 by 28.99 and at Annual by 27.77, resulting in a calculated penalty of \$321,129. However, because the District is community funded, the true fiscal impact is zero.

Cause

The cause was due to the District inadvertently using the incorrect attendance data when compiling the summary of ADA for completion of the P2 and Annual Attendance reports.

Repeat Finding

No.

Recommendation

The District should ensure the P2 and Annual attendance reports are revised to correct the errors. In addition, the District should have someone review the P2 and Annual attendance reports for accuracy once completed.

Corrective Action Plan and Views of Responsible Officials

The District will work the attendance clerks to ensure that attendance is recorded correctly and the reporting agent is reviewing for accuracy.

2022-003 61000 – Classroom Teacher Salaries (Significant Deficiency, Noncompliance)

Criteria or Specific Requirements

California *Education Code* Section 41372 requires that the payment of classroom teacher salaries and benefits meet or exceed 55% (for unified districts) of total General Fund expenditures of the District as calculated using Form CEA of the Standardized Account Code Structure Financial Reporting Software.

Condition

The District's current expense of education totaled \$5,791,031. The District spent 45.08% or \$2,610,821 on classroom teacher salaries and benefits. This is below the 55% requirement.

Questioned Costs

There were no questioned costs associated with the condition identified.

Context

The condition was identified through our review of the District's Form CEA.

Effect

The District is not in compliance with *Education Code* Section 41372. The deficiency is calculated to be \$574,470, or 9.92% of the District's Current Expense – Part II, as calculated on Form CEA, Part III.

Cause

During the 2021-2022 fiscal year, the District received one-time state and federal funds to address and respond to the effects of the COVID-19 pandemic. These funding sources were used in part toward classroom teacher salaries and benefits; however, a significant portion of these funds was used towards purchasing materials and supplies needed to respond to the effects of the pandemic. Due to this, the District was unable to meet the 55% requirement for classroom teacher salaries.

Repeat Finding

No.

Recommendation

We recommend the District develop a plan to ensure compliance with *Education Code* Section 41372. If the District is unable to meet the 55% requirement, we recommend the obtaining of an approved exemption from this requirement from the County Superintendent of Schools.

Corrective Action Plan and Views of Responsible Officials

To ensure we are compliant, the district plans on obtaining an approved exemption from the County Superintendent of Schools prior to year-end.

2022-004 40000 – Expanded Learning Opportunity Grant (ELO-G) (Significant Deficiency, Noncompliance)

Criteria or Specific Requirements

California *Education Code* Section 43522, subdivision (e), requires that for school districts receiving Expanded Learning Opportunity Grant funds, the adopted plan describing how the apportioned funds would be used in accordance with *Education Code* 43522 must be submitted to its county office of education within 5 days of adoption.

Condition

The District submitted their ELO-G plan to its county office of education on June 4, 2021, which is more than five days after the Board adoption date of May 21, 2021.

Questioned Costs

There were no questioned costs associated with the condition identified.

Context

The condition was identified through our review of the District's Expanded Learning Opportunities Spending Plan.

Effect

The District is not in compliance with *Education Code* Section 43522, subdivision (e).

Cause

The condition was identified appears to have materialized due to an oversight of the requirements.

Repeat Finding

No.

Recommendation

We recommend the District review approval, submission, and reporting requirements for federal and state-provided funding in order to avoid similar issues of non-compliance.

Corrective Action Plan and Views of Responsible Officials

The District plans to increase communication between the Superintendent and those responsible with filing or reporting grants. The District will make it a habit to place said dates on the calendar to ensure no late reporting happens in the future.

Lone Pine Unified School District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Valenzuela/CAHSEE Lawsuit Settlement
Quarterly Report on Williams Uniform Complaints
 [Education Code §35186(d)]

District: Lone Pine Unified Date: March 29, 2023

Person completing this form: Kasey Wuester Title: Executive Secretary

Quarterly Report Submission Date:
 (check one)

☐ October 2022 (Jul – Sep)
☐ January 2023 (Oct – Dec)
☒ April 2023 (Jan – Mar)
☐ July 2023 (Apr – Jun)

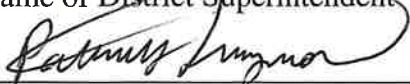
Date for information to be reported publicly at governing board meeting: April 19, 2023

Please check the box that applies:

- ☒ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
CAHSEE Intensive Instruction and Services	0		
TOTALS	0		

Patrick Traynor
 Print Name of District Superintendent


 Signature of District Superintendent

3/29/23
 Date

LONE PINE SCHOOL DISTRICT**Resolution No. 2022-23-04*****Transfers of Appropriations for 2023/24***

WHEREAS, the Governing Board of the Lone Pine School District has determined that during the fiscal year budget revisions become necessary to bring the budgeted revenues and expenditures in balance with actual receipts and expenses; and

WHEREAS, by making these appropriation adjustments to actuals, the District will reflect a more realistic picture of actual spending patterns of funds; and

WHEREAS, the Governing Board of the Lone Pine School District has determined that additional income is assured in excess of the amounts previously budgeted and the timely posting of adjustments will keep each account up-to-date with accurate uncommitted balances; and

NOW, THEREFORE, BE IT RESOLVED that pursuant Education Code Sections 42600 through 42602, the Lone Pine School District may appropriate any such funds, identify and make such transfers as needed throughout the 2023/2024 fiscal year.

BE IT FURTHER RESOLVED that the Governing Board of the Lone Pine School District Board authorizes staff to process the necessary transfers of appropriation to revise budget amounts during the course of the fiscal year to allow appropriation of excess funds, transfers between designated and/or un-appropriated fund balances and any expenditure classifications, or balance any expenditure classification of the budget.

APPROVED:

This is an exact copy of the resolution adopted by the Governing Board at a regular meeting on April 19, 2023.

School District Superintendent

Board Clerk



Inyo County Office of Education

Barry D. Simpson

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) made and entered upon this 15th day of February 2023 is between the **Lone Pine Unified School District** (District) and the **Inyo County Office of Education (ICOE)**. **NOTE:** The District is serving as a pass-through agency only for payroll and tax reporting purposes. This MOU is not subject to any collective bargaining agreements either currently in force or in negotiations.

SECTION I. SERVICES TO BE PERFORMED & COMPENSATION TO EMPLOYEES

ICOE has agreed to provide a CTC accredited new teacher induction program in partnership with Riverside County Office of Education Center for New Teacher Innovation Induction Teacher Program between July 1, 2022 through June 30, 2025. See Appendix A for further clarification on who is eligible for new teacher induction services. ICOE will serve as District's Agency Representative (AR) as well as provide program coordination which includes the following responsibilities/commitments/duties:

- Communicate and coordinate with site administrators and district office staff regarding updates to the program, candidate progress, and professional development opportunities if applicable
- Serve as a liaison between reflective coaches, candidates, and site administrators
- Attend Quarterly AR meetings and Annual Credential Advisory Meetings
- Monitor CTI progress of new teachers and reflective coaches
- Communicate with District about new teacher credentialing information when necessary
- Provide support for credentialing questions
- Place candidates in appropriate induction program
- Support matching new teacher candidates to Reflective Coaches
- Support recommendation of new teacher candidates for clear credentials after completing all program requirements

The District will reimburse ICOE for half of the total program cost at a rate of \$1,250 per candidate per year.

SECTION II. REIMBURSEMENT PROCESS

1. For the three year period of the MOU, ICOE will invoice the District annually each April 15th, after the deadline for new year enrollments, for participating candidates for that program year at a rate of \$1250 per candidate.
2. ICOE may not request reimbursement for indirect or administrative expenses.

SECTION III. SCHOOL DISTRICT RESPONSIBILITIES

The District hereby certifies that the participating District employees listed above have met fingerprinting requirements under the Michelle Montoya Act.

On behalf of the District I accept the terms of this MOU and it is understood that the final determination of compensation will be at the sole discretion of ICOE and cannot change without prior written notice to the District.

District/Superintendent/Designee

Date

District Business Office

Date

SECTION IV. COUNTY OFFICE AUTHORIZATIONS & BUDGET APPROVAL

ICOE Budget Account Number to be Credited: 01-0000-0-0000-7510-8699-920-CADM

Mary Ellen Steele

Inyo County CTI Agency Representative/Coordinator

2/15/23

Date

Superintendent of Schools

Date

Fiscal Services Budget Approval

Date

Appendix A

Riverside County Office of Education Center for Teacher Innovation (CTI) New Teacher Induction Program Eligibility Requirements

A. Traditional Induction Program (2 years)

1. Teacher in District who does not hold a California Clear Teaching Credential (Multiple Subjects, Single Subject, Education Specialist) who has:
 - a.) a preliminary teaching credential (multiple subjects, single subject) with renewal codes: PRO, R14C, R141, R14S, R14T and (education specialist) with renewal codes: R19N, R19L, R19M, R19D, R19F, RSN, R19H, R19J, and RSGN
 - b.) a TK-12 grade teaching assignment that includes access to instruct same students on a regular basis
 - c.) an Executive Order Preliminary Credential (candidates who need to complete TPA and/or RICA)
 - d.) a Variable Term Waiver (candidates needing to complete preliminary program requirements)
2. Enrollment Periods
 - a.) Traditional
 - i.) Enroll between: August 3rd-October 31st
 - ii.) Program year is: August 3rd to June 30th
 - b.) Mid-Year
 - i.) Enroll between: December 1st-February 28th
 - ii.) Program year is: January 1st of enrollment through December 31st of the following school year

B. Early Completion Option (1 year)

1. Teacher in District who does not hold a California Clear Teaching Credential (Multiple Subjects, Single Subject, Education Specialist) who has:
 - a.) a preliminary teaching credential (multiple subjects, single subject) with renewal codes: PRO, R14C, R141, R14S, R14T and (education specialist) with renewal codes: R19N, R19L, R19M, R19D, R19F, RSN, R19H, R19J, and RSGN
 - b.) a TK-12 grade teaching assignment that includes access to instruct same students on a regular basis
 - c.) A minimum of one year successful teaching experience in a Tk-12 setting within the last two years
 - i.) Must submit recent employer's performance evaluation or letter from school administrator or supervisor with an overall rating of exceptional for one year
2. Enrollment Periods
 - a.) Traditional
 - i.) Enroll between: August 3rd-October 31st, December 15th deadline for approval
 - ii.) Program year is: August 3rd to June 30th
 - b.) Mid-Year
 - i.) Enroll between: December 1st-February 28th, April 1st deadline for approval
 - ii.) Program year is: January 1st of enrollment through December 31st of the following school year

ITEM 9.8

LPUSD#	Quantity	Unit	S/N	P/N	Description	Serviceable?	Surplus Reason
2679	1	EA	UT81510000496178	HCUB	Hovercam Ultra 8 Document Camera	No	Broken
2678	1	EA	UT8151000047FA88	HCUB	Hovercam Ultra 8 Document Camera	No	Broken
2781	1	EA	B012HE05V0220	1026116	Smart Technologies U100W Projector w/mount	Yes	Excess/Obsolete
2778	1	EA	B012HE05V0274	1026116	Smart Technologies U100W Projector w/mount	Yes	Excess/Obsolete
2779	1	EA	B012HE05V0285	1026116	Smart Technologies U100W Projector w/mount	Yes	Excess/Obsolete
2780	1	EA	B012HE05V0284	1026116	Smart Technologies U100W Projector w/mount	Yes	Excess/Obsolete
NA	1	EA	SBX885-M2-A089921	SBX885	Smart Technologies Smartboard 885 w/ Speakers & Acc.	Yes	Excess/Obsolete
NA	1	EA	SBX885-M2-A089920	SBX885	Smart Technologies Smartboard 885 w/ Speakers & Acc.	Yes	Excess/Obsolete
NA	1	EA	SBX885-M2-A089922	SBX885	Smart Technologies Smartboard 885 w/ Speakers & Acc.	Yes	Excess/Obsolete
NA	1	EA	SBX885-M2-A089914	SBX885	Smart Technologies Smartboard 885 w/ Speakers & Acc.	Yes	Excess/Obsolete
NA	2	Set	NA	KGEN2EI	E-Instruction Classroom Performance System polling devices	Yes	Excess/Obsolete
NA	1	EA	U63478K3J274567	HL-31C	Brother HL-3170CDW Color Laser Printer	No	Broken
1854	1	EA	76WDN71	OJ9884	Dell 1710n Laser Printer	Yes	Excess/Obsolete
NA	1	EA	61B9191	OJ9884	Dell 1710n Laser Printer	Yes	Excess/Obsolete
NA	1	EA	F5HFSG1	0DX787	Dell 2330dn Laser Printer	Yes	Excess/Obsolete
NA	1	EA	JF1RSg1	0DX798	Dell 2330dn Laser Printer	Yes	Excess/Obsolete
NA	1	EA	HQJDN71	0N9585	Dell 1710 Laser Printer	Yes	Excess/Obsolete
2786	1	EA	U63886G6N735001	HL-L2380DW	Brother HL-L2380DW Laser Printer	Yes	Excess/Obsolete
NA	1	EA	U61034D4J244765	MFC-8440	Brother MFC-8440 Multifunction Laser Printer	Unknown	Excess/Obsolete
3110	1	EA	5RYV0X2	P29T	Dell Chromebook 3100	No	Broken
2147	1	EA	2H5T3N1	Vostro 3500	Dell Vostro 3500 Laptop	No	Broken
3047	1	EA	HCBFTN2	P26T	Dell Chromebook 3180	Yes	Excess/Obsolete
3046	1	EA	1K1NSN2	P26T	Dell Chromebook 3180	Yes	Excess/Obsolete

35 Lone Pine Unified
Transaction Type: Budget Transfer

INYO COUNTY SCHOOLS
GL Transmittal Report - Budget Transfer

Transmittal: 23000034
Revision:
Description: COE District Transmittal
COE Received Date:

Fiscal YR: 2023
Transmittal Status: OPEN
Print Date: 04/11/2023

Attached Documents	Type	Document #	Revision #	Description	Create Date	Effective Date	Workflow Status	GL Status
	BT	230058		RES 5640 TO RES 9010	03/16/2023	01/31/2023	COE APPROVAL	PENDING
	BT	230059		AIDE AB86 TO LRG	03/30/2023	03/30/2023	COE APPROVAL	PENDING
Increase					Decrease		Total	

01-0000-0	Total Revenue	(8000-8999)	\$51,049.10	\$51,049.10				
	Total Expense	(1000-7999)	\$51,049.10	\$51,049.10				
	Net Difference			\$0.00				
01-5640-0	Total Revenue	(8000-8999)	\$12,595.00	\$12,595.00				
	Total Expense	(1000-7999)	\$12,595.00	\$12,595.00				
	Net Difference			\$0.00				
01-9010-0	Total Revenue	(8000-8999)	\$12,595.00	\$12,595.00				
	Total Expense	(1000-7999)	\$12,595.00	\$12,595.00				
	Net Difference			\$0.00				
				Increase	Decrease		Total	
	Report Total Revenue		\$63,644.10	\$63,644.10				
	Report Total Expense		\$63,644.10	\$63,644.10				
	Report Net Difference			\$0.00				

Acting under the provisions of Education Code Sections 35161, I hereby make the above revisions to the District Budget authorized by the Governing Board and do hereby certify that the Board has approved such action at a the below stated meeting, and said approval is on file in the office of said Board.

Authorized By: [Signature] Date: 4/11/2023
County Audit: _____ Date: _____

GL Transaction Report - Budget Transfer GL Transmittal Report - Budget Transfer

05 Lone Pine United
(Continued...)
05 Lone Pine Unified

Transmittal: 23000034 Revision:
Document: 230058

Fiscal YR: 2023
Fiscal YR: 2023

Document #	Effective Date	Workflow Status	GL Status	Document Description									
230058	01/31/2023	COE APPROVAL	PENDED	RES 5640 TO RES 9010									
Document Type		Workflow Date	EAS Audit #	Comment									
Budget Transfer		03/16/2023											
Transmittal #	Site Document	Created By	Authorized By	Create Date									
23000034		Yonge, Marianne	Yonge, Marianne	03/16/2023									
Description	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Increase	Decrease	Rel Doc Type	Rel Doc #	Line Notes/Warnings/Errors
5640 TO 9010	01-5640-0-1110-1000-8290-910-LEA									\$12,595.00			Warning: Expenditure Account E is less than amount for this Rolle Acct: 01564000000000430000 (Balance: \$2,344.52)
5640 TO 9010	01-5640-0-5760-1110-4310-910-LEA									\$2,730.00			
5640 TO 9010	01-5640-0-5760-1110-5810-910-LEA									\$9,865.00			Warning: Expenditure Account E is less than amount for this Rolle Acct: 01564000000000580000 (Balance: \$9,495.00)
5640 TO 9010	01-9010-0-5760-1110-4310-910-LEA									\$2,730.00			
5640 TO 9010	01-9010-0-5760-1110-5810-910-LEA									\$9,865.00			
5640 TO 9010	01-9010-0-5760-1110-8699-910-LEA									\$12,595.00			
01-5640-0	Total Revenue	(8000-8999)							Increase	Decrease	Total		
	Total Expense	(1000-7999)								\$12,595.00	(\$12,595.00)		
	Net Difference									\$12,595.00	(\$12,595.00)		\$0.00
01-9010-0	Total Revenue	(8000-8999)								\$12,595.00	\$12,595.00		
	Total Expense	(1000-7999)								\$12,595.00	\$12,595.00		
	Net Difference									\$0.00	\$0.00		
	Report Total Revenue									\$12,595.00	\$12,595.00		\$0.00
	Report Total Expense									\$12,595.00	\$12,595.00		\$0.00
	Report Net Difference												\$0.00

Workflow	Description	Assigned User Group	Approved By	Approved Date
	District Authorized Agent	GLWFAUTHORIZEDAGENT	Yonge, Marianne	3/16/2023 12:34:36 PM
	COE Auditor	GLWFCOEBudgetAuditor		

Acting under the provisions of Education Code Sections 35161, I hereby make the above revisions to the District Budget authorized by the Governing Board and do hereby certify that the Board has approved such action at a the below stated meeting, and said approval is on file in the office of said Board.

05YONGEM - Yonge, Marianne
Authorized By
03/16/2023 12:34:36 PM
Date

GL Transaction Report - Budget Transfer
GL Transmittal Report - Budget Transfer

05 Lone Pine Unified
05 Lone Pine Unified

Transmittal: 23000034
Document: 230058

Revision:

Fiscal YR: 2023
Fiscal YR: 2023

Document #	Effective Date	Workflow Status	GL Status	Document Description
230058	01/31/2023	COE APPROVAL	PENED	RES 5640 TO RES 9010
Document Type	Workflow Date	EAS Audit #	Comment	
Budget Transfer	03/16/2023			
Transmittal #	Site Document	Created By	Authorized By	Create Date
23000034 (Continued...)		Yonge, Marianne	Yonge, Marianne	03/16/2023

County Audit

Date

GL Transaction Report - Budget Transfer GL Transmittal Report - Budget Transfer

05 Lone Pine Unified
(Continued...)
05 Lone Pine Unified

Transmittal: 23000034
Document: 230059

Revision:

Fiscal YR: 2023
Fiscal YR: 2023

Document #	Effective Date	Workflow Status	GL Status	Document Description
230059	03/30/2023	COE APPROVAL	PENED	AIDE AB86 TO LRG

Document Type	Workflow Date	EAS Audit #	Comment
Budget Transfer	03/30/2023		

Transmittal #	Site Document	Created By	Authorized By	Create Date
23000034		Yonge, Marianne	Yonge, Marianne	03/30/2023

Description	Fu Rs Y Goal Func Obj Sch Mgmt	Increase	Decrease	Rel Doc Type	Rel Doc #	Line Notes/Warnings/Errors
SG AB86 TO LRG	01-0000-0-1110-1000-2110-910-LRG	\$23,302.37				
SG AB86 TO LRG	01-0000-0-1110-1000-3202-910-LRG	\$5,911.81				
SG AB86 TO LRG	01-0000-0-1110-1000-3332-910-LRG	\$337.88				
SG AB86 TO LRG	01-0000-0-1110-1000-3312-910-LRG	\$1,542.62				
SG AB86 TO LRG	01-0000-0-1110-1000-3502-910-LRG	\$116.51				
SG AB86 TO LRG	01-0000-0-1110-1000-3602-910-LRG	\$237.68				
SG AB86 TO LRG	01-0000-0-1110-1000-3412-910-LRG	\$19,600.23				
SG AB86 TO LRG	01-0000-0-1110-1000-8699-910-LRG	\$51,049.10				

01-0000-0	Total Revenue	Increase	Decrease	Total
	(8000-8999)	\$51,049.10		\$51,049.10
	Total Expense	(1000-7999)		\$51,049.10
	Net Difference			\$0.00

Workflow	Description	Assigned User Group	Approved By	Approved Date
	Report Total Revenue	GLWFAUTHORIZEDAGENT	Yonge, Marianne	3/30/2023 2:11:23 PM
	Report Total Expense	GLWFCOEBudgetAuditor		
	Report Net Difference			

Acting under the provisions of Education Code Sections 35161, I hereby make the above revisions to the District Budget authorized by the Governing Board and do hereby certify that the Board has approved such action at a the below stated meeting, and said approval is on file in the office of said Board.

05YONGEM - Yonge, Marianne

03/30/2023 2:11:23 PM

Authorized By

Date

County Audit

Date

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PURCHASE ORDER REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Purchase Order	Vendor	Description	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Encumbered
230238	PINCO	Apple & Eve	1	13-5310-0-0000-3700-4701-910-CAFE								850.20
		Total										850.20
230239	PINCO	Yangs	1	13-5310-0-0000-3700-4701-910-CAFE								471.82
		Total										471.82
230240	PINCO	Tony Roberts	1	13-5310-0-0000-3700-4701-910-CAFE								323.90
		Total										323.90
230241	DELL MARKETING L.P.	Teleconferencing Monitor and R	1	01-7412-0-1110-1000-4340-910-A-G								481.08
		Total										481.08
230242	QUILL CORPORATION	file folders and ink cartridge	1	01-1100-0-1110-1000-4310-456-IN H								377.13
		Total										377.13
230243	PINCO	Don Lee Pork	1	13-5310-0-0000-3700-4701-910-CAFE								397.05
		Total										397.05
230244	PINCO	Don Lee Beef	1	13-5310-0-0000-3700-4701-910-CAFE								704.60
		Total										704.60
230245	SHI INTERNATIONAL CORP	50' Cat6 Cables	1	01-3213-0-1110-1000-4340-910-ESSR								258.55
		Total										258.55
230246	LACEY LIVESTOCK	Materials for Ag Farm	1	01-7010-0-3800-1000-4310-456-AG								7,587.12
		Total										7,587.12
230247	ONE LESS THING	Animal Science, complete curri	1	01-7010-0-3800-1000-4310-456-AG								2,052.65
		Total										2,052.65
230248	U.S. BANK CORPORATE PAYMENT	Baseball Supplies	1	01-0000-0-1110-4200-4310-456-BBAL								414.63
		Total										414.63
230249	SHI INTERNATIONAL CORP	Polycom and TV Stuff for the b	1	01-3213-0-1110-1000-4340-910-ESSR								278.26
			2	01-3213-0-1110-1000-4490-910-ESSR								7,690.00
		Total										7,968.26
230250	U.S. BANK CORPORATE PAYMENT	Speech device	1	01-9010-0-5760-1110-4310-910-LEA								44.14
		Total										44.14

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PURCHASE ORDER REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Purchase Order	Vendor	Description	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Encumbered
230251	U.S. BANK CORPORATE PAYMENT	Signs	1	01-1100-0-11110-1000-4350-111-1	IN L							31.87
		Total										31.87
230252	QUILL CORPORATION	File Cabinets	1	01-0000-0-11110-1000-4490-910-ADMD								1,995.19
		Total										1,995.19
230253	QUILL CORPORATION	Ink cartridges	1	01-1100-0-11110-1000-4350-456-IN H								466.40
		Total										466.40
230254	SHI INTERNATIONAL CORP	Polycom Warranty and mount	1	01-3213-0-11110-1000-5810-910-ESSR								1,225.22
		Total										1,225.22
230255	SCHOOLOUTLET.COM	Charging carts for headsets to	1	01-3213-0-11110-1000-4490-910-ESSR								6,381.52
		Total										6,381.52
230256	ONANOFF LLC	Onanoff BuddyPhones for K-2	1	01-3213-0-11110-1000-4340-910-ESSR								5,041.40
		Total										5,041.40
230257	U.S. BANK CORPORATE PAYMENT	First Aid Backpacks, flashligh	1	01-1100-0-0000-2700-4350-456-IN H								757.01
		Total										757.01
230258	ESTES SHOW LAMBS	Rams	1	01-7010-0-3800-1000-4310-456-AG								4,000.00
		Total										4,000.00
230259	PINCO	bakecrafters	1	13-5310-0-0000-3700-4701-910-CAFE								602.15
		Total										602.15
230260	U.S. BANK CORPORATE PAYMENT	Blanket/Pillows	1	01-9010-0-5760-1110-4310-910-LEA								136.80
		Total										136.80
230261	GRAINGER INC	Pressure Washer	1	01-0000-0-0000-8110-4490-911-MAIN								740.61
		Total										740.61
		Purchase Order Count: 24										
		Grand Total										43,309.30

Fund Summary: Fund 01 39,959.58
Fund 13 3,349.72

The above Purchase Order(s) have been issued in accordance with the District's policies and procedures and are hereby recommended for approval.

APRIL 19, 2023 BOARD MEETING

05 Lone Pine Unified

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PURCHASE ORDER REPORT
Board of Trustees Meeting 04/19/2023

Fiscal Year: 2023



Authorized Agent

Board Approval

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000046-0 AUDIT

Reference	Vendor	Description	Amount
PV230750-001	AMERIGAS	PROPANE	2,558.34
PV230751-001	AMERIGAS	PROPANE	4,877.64
PV230752-001	AMERIGAS	PROPANE	2,936.13
Total Payment Amount			10,372.11

PO230093-009	CANON FINANCIAL SERVICES INC	Annual Copier Leases	2,616.04
PV230753-001	CANON FINANCIAL SERVICES INC	CANON LEASE FEES	204.08
Total Payment Amount			2,820.12

PV230756-001	GRAINGER INC	CUSTODIAL SUPPLIES	72.58
PV230757-001	GRAINGER INC	CUSTODIAL SUPPLIES	330.14
PV230758-001	GRAINGER INC	CUSTODIAL SUPPLIES	67.36
PV230759-001	GRAINGER INC	CUSTODIAL SUPPLIES	66.04
PV230760-001	GRAINGER INC	CUSTODIAL SUPPLIES	192.76
PV230761-001	GRAINGER INC	MAINTENANCE SUPPLIES	41.37
PV230762-001	GRAINGER INC	MAINTENANCE SUPPLIES	10.35
PV230763-001	GRAINGER INC	MAINTENANCE SUPPLIES	229.04
PV230764-001	GRAINGER INC	MAINTENANCE SUPPLIES	76.65
PV230765-001	GRAINGER INC	MAINTENANCE SUPPLIES	289.63
PV230766-001	GRAINGER INC	MAINTENANCE SUPPLIES	155.16
PV230767-001	GRAINGER INC	MAINTENANCE SUPPLIES	102.37
Total Payment Amount			1,633.45

PV230747-001	LONE PINE CHAMBER OF COMMERCE	22-23 MEMBERSHIP	170.00
Total Payment Amount			170.00

PO230070-009	PITNEY BOWES GLOBAL FINANCIAL	Postage Annual Rental & Fee	369.42
Total Payment Amount			369.42

PO230095-018	SIERRA DISPOSAL	Waste Services	1,362.96
Total Payment Amount			1,362.96

Transmittal Total			16,728.06
Fund Summary:			
Fund 01			16,728.06

Transmittal Number: 23000046-0	CUSTODIAL SUPPLIES	715.86
PV230754-001	BRADY INDUSTRIES	

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000046-0
Reference Vendor
PV230755-001 BRADY INDUSTRIES

Description
CUSTODIAL SUPPLIES
Amount
259.12
974.98

Total Payment Amount

PO230086-047 FRONTIER COMMUNICATIONS

Open PO for phone services -FY
Total Payment Amount
98.08
98.08

Total Payment Amount

PV230748-001 INYO COUNTY
PV230749-001 INYO COUNTY

CUPA CERS PERMIT FEE
CUPA CERS PERMIT FEE
Amount
215.00
241.00
456.00

Total Payment Amount

PV230768-001 MILLER'S TOWING

AG VEHICLE MAINTENANCE
Total Payment Amount
284.57
284.57

Total Payment Amount

PO230006-001 PITNEY BOWES INC

Ink for Postage Machine
Total Payment Amount
295.05
295.05

Total Payment Amount

PO230190-014 QULL CORPORATION

Office Supplies, lined paper,
Total Payment Amount
119.01
119.01

Total Payment Amount

PO230208-002 SCHOOL SERVICES OF CALIF. INC.

Annual Fiscal Services Agreeeme
Total Payment Amount
295.00
295.00

Total Payment Amount

PO230095-017 SIERRA DISPOSAL

Waste Services
Total Payment Amount
164.05
164.05

Total Payment Amount

PO230069-006 STATE OF CALIFORNIA

Annual fingerprints and back gr
Total Payment Amount
49.00
49.00

Total Payment Amount

PO230014-002 TOIYABE INDIAN HEALTH PROJECT
PO230014-003 TOIYABE INDIAN HEALTH PROJECT

TB TESTING FEES
TB TESTING FEES
Amount
25.00
25.00
50.00

Total Payment Amount

Transmittal Total
2,785.74

Fund Summary: Fund 01
2,785.74

Transmittal Number: 23000047-0 AUDIT
PO230079-007 AMERICAN BUSINESS MACHINES

Toners/ Staples 22-23
Amount
15.00

Total Payment Amount

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000047-0 AUDIT

Reference

Vendor

PO230235-002

AMERICAN BUSINESS MACHINES

Description

Staple Cartridge for copier

Amount

95.81

Total Payment Amount

110.81

PO230077-008

ATKINSON, ANDELSON, LOYA, RUUD

Legal Fees

Total Payment Amount

1,903.13

PO230086-051

FRONTIER COMMUNICATIONS

Open PO for phone services -FY

Total Payment Amount

254.83

PV230778-001

GRAINGER INC

MAINTENANCE SUPPLIES

Total Payment Amount

85.68

PO230087-052

INYO COUNTY WATER SYSTEMS

Monthly water fees for school

Total Payment Amount

286.92

Transmittal Total

2,641.37

Fund Summary:

Fund 01

2,641.37

Transmittal Number: 23000047-0

PV230771-001

AMERIGAS

PROPANE

246.84

PV230772-001

AMERIGAS

PROPANE

4,379.22

PV230773-001

AMERIGAS

PROPANE

362.31

PV230774-001

AMERIGAS

PROPANE

2,760.53

PV230775-001

AMERIGAS

PROPANE-OLANCHA

3,099.39

Total Payment Amount

10,848.29

PO230143-002

BISHOP VET HOSPITAL

Ag supplies

Total Payment Amount

1,162.00

PV230769-001

BRITTS DIESEL & AUTOMOTIVE

BUS #15 REPAIRS

Total Payment Amount

3,876.61

PO230096-009

CALIFORNIA BROADBAND COOPERATI

Annual Erate Year Contract 7/2

Total Payment Amount

662.32

MV230083-001

DAWN LAMBERT

STRS DBS EXCESS CONTRIBUTION

Total Payment Amount

95.11

4/13/2023 3:16:48 PM

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000047-0
Reference PV230770-001 Vendor DEPT OF WATER AND POWER

Description	Amount
OLANCHA ELECTRICITY	536.90
Total Payment Amount	536.90

MV230079-001 ELIZABETH STEWART

Description	Amount
CAHPERD PROFESSIONAL DEVELOPME	1,515.90
Total Payment Amount	1,515.90

PO230086-048 FRONTIER COMMUNICATIONS
PO230086-049 FRONTIER COMMUNICATIONS
PO230086-050 FRONTIER COMMUNICATIONS
PO230086-052 FRONTIER COMMUNICATIONS

Open PO for phone services -FY	180.36
Open PO for phone services -FY	324.08
Open PO for phone services -FY	95.45
Open PO for phone services -FY	98.08
Total Payment Amount	697.97

PO230232-001 GINNENE BRANCH

Art Supplies for Art Class	196.77
Total Payment Amount	196.77

PV230776-001 GRAINGER INC
PV230777-001 GRAINGER INC
PV230779-001 GRAINGER INC
PV230780-001 GRAINGER INC
PV230781-001 GRAINGER INC
PV230782-001 GRAINGER INC

MAIN/CUSTODIAL SUPPLIES	337.49
CUSTODIAL SUPPLIES	488.33
MAINTENANCE SUPPLIES	73.92
MAINTENANCE SUPPLIES	345.45
MAINTENANCE SUPPLIES	117.93
CUSTODIAL SUPPLIES	105.55
Total Payment Amount	1,468.67

PO230087-050 INYO COUNTY WATER SYSTEMS
PO230087-051 INYO COUNTY WATER SYSTEMS
PO230087-053 INYO COUNTY WATER SYSTEMS
PO230087-054 INYO COUNTY WATER SYSTEMS
PO230087-055 INYO COUNTY WATER SYSTEMS
PO230087-056 INYO COUNTY WATER SYSTEMS
PO230087-057 INYO COUNTY WATER SYSTEMS

Monthly water fees for school	89.66
Monthly water fees for school	286.92
Monthly water fees for school	286.92
Monthly water fees for school	286.92
Monthly water fees for school	286.92
Monthly water fees for school	89.66
Monthly water fees for school	286.92
Total Payment Amount	1,613.92

MV230080-001 LAUREN KAUSEN

STRS DBS EXCESS CONTRIBUTION	45.17
Total Payment Amount	45.17

PO230236-001 SCHOOL SPECIALTY INC

Flip-N-Go Lightweight Tables	7,061.46
Total Payment Amount	7,061.46

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000047-0					
Reference	Vendor	Description		Amount	
MV230081-001	SCOTT ALLEN	STRS DBS EXCESS CONTRIBUTION		16.88	
		Total Payment Amount		16.88	
MV230082-001	VENESSA SMITH	STRS DBS EXCESS CONTRIBUTION		31.09	
		Total Payment Amount		31.09	
		Transmittal Total		29,829.06	
Fund Summary:		Fund 01		29,829.06	
Transmittal Number: 23000048-0 AUDIT					
PV230789-001	AMERIGAS	PROPANE	Total Payment Amount	3,320.96	
				3,320.96	
PV230813-001	CALIFORNIA'S VALUED TRUST	HEALTH & WELFARE PREMIUM	Total Payment Amount	100,084.96	
				100,084.96	
PO230146-003	CHALFANT BIG TREE FARM AND FEE	Ag supplies	Total Payment Amount	1,338.71	
				1,338.71	
PV230793-001	DAVES AUTO PARTS	WELDING SUPPLIES		175.10	
PV230796-001	DAVES AUTO PARTS	TRANSPORTATION SUPPLIES		103.83	
PV230799-001	DAVES AUTO PARTS	MAINTENANCE SUPPLIES	Total Payment Amount	58.17	
				337.10	
PV230809-001	DEPT OF WATER AND POWER	ELECTRICITY		1,832.14	
PV230810-001	DEPT OF WATER AND POWER	ELECTRICITY		178.66	
PV230811-001	DEPT OF WATER AND POWER	ELECTRICITY		2,778.94	
PV230812-001	DEPT OF WATER AND POWER	ELECTRICITY	Total Payment Amount	450.77	
				5,240.51	
PO230018-060	GARDNER'S	Annual Maintenance Supplies-Op		172.35	
PO230150-033	GARDNER'S	Instructional supplies for Ag	Total Payment Amount	134.63	
				306.98	
PV230791-001	INYO CO OFFICE OF ED	IT SERVICES 2022-2023		46,788.00	
PV230814-001	INYO CO OFFICE OF ED	COMPUTER SYSTEM DISTRICT CHARG	Total Payment Amount	10,515.00	
				57,303.00	

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000048-0 AUDIT
Reference Vendor
PO230242-001 QUILL CORPORATION

Description	Amount
file folders and ink cartridge	371.03
Total Payment Amount	371.03

PV230787-001 SAN JOAQUIN REGION FFA

STUDENT MEAL TICKETS	180.00
Total Payment Amount	180.00

PO230245-002 SHI INTERNATIONAL CORP

50' Cat6 Cables	123.00
Total Payment Amount	123.00

PO230229-001 U.S. BANK CORPORATE PAYMENT

SSDA Conference	1,100.44
Total Payment Amount	1,100.44

PO230064-009 WEX BANK

Open Purchase Order for Fuel C	1,229.51
Total Payment Amount	1,229.51

Fund Summary:	Fund 01	140,594.61
	Fund 13	3,077.56
	Fund 71	27,264.03
Transmittal Total		170,936.20

Transmittal Number: 23000048-0
PO230067-010 AMERICAN FIDELITY ASSURANCE CO

SDI Insurance for Classified E	940.45
Total Payment Amount	940.45

PV230807-001 AMERIGAS

PROPANE	4,503.43
Total Payment Amount	4,503.43

PV230786-001 CALIFORNIA ASSOCIATION, FFA

ADMIN STATE FFA	190.00
Total Payment Amount	190.00

PO230147-041 DAVES AUTO PARTS
PO230147-042 DAVES AUTO PARTS
PO230147-043 DAVES AUTO PARTS
PO230147-044 DAVES AUTO PARTS
PO230147-045 DAVES AUTO PARTS
PV230792-001 DAVES AUTO PARTS
PV230794-001 DAVES AUTO PARTS

Ag supplies	14.31
Ag supplies	5.38
Ag supplies	157.55
Ag supplies	50.64
Ag supplies	20.06
WELDING SUPPLIES	710.72
WELDING SUPPLIES	179.84

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000048-0

Reference	Vendor	Description	Amount
PV230795-001	DAVES AUTO PARTS	TRANSPORTATION SUPPLIES	352.03
PV230797-001	DAVES AUTO PARTS	MAINTENANCE SUPPLIES	25.85
PV230798-001	DAVES AUTO PARTS	MAINTENANCE SUPPLIES	75.11
PV230800-001	DAVES AUTO PARTS	MAINTENANCE SUPPLIES	92.26
PV230801-001	DAVES AUTO PARTS	MAINTENANCE SUPPLIES	68.94
PV230802-001	DAVES AUTO PARTS	MAINTENANCE SUPPLIES	36.85
PV230803-001	DAVES AUTO PARTS	MAINTENANCE SUPPLIES	354.31
Total Payment Amount			2,143.85
PO230018-059	GARDNER'S	Annual Maintenance Supplies-Op	56.01
PO230018-061	GARDNER'S	Annual Maintenance Supplies-Op	39.86
PO230018-062	GARDNER'S	Annual Maintenance Supplies-Op	107.73
PO230018-063	GARDNER'S	Annual Maintenance Supplies-Op	62.75
PO230018-064	GARDNER'S	Annual Maintenance Supplies-Op	23.68
PO230018-065	GARDNER'S	Annual Maintenance Supplies-Op	103.39
PO230150-029	GARDNER'S	Instructional supplies for Ag	26.10
PO230150-030	GARDNER'S	Instructional supplies for Ag	87.34
PO230150-031	GARDNER'S	Instructional supplies for Ag	49.47
PO230150-032	GARDNER'S	Instructional supplies for Ag	32.52
PO230150-034	GARDNER'S	Instructional supplies for Ag	117.85
PO230150-035	GARDNER'S	Instructional supplies for Ag	19.36
PO230150-036	GARDNER'S	Instructional supplies for Ag	81.32
PO230150-037	GARDNER'S	Instructional supplies for Ag	62.50
PO230150-038	GARDNER'S	Instructional supplies for Ag	77.95
PO230150-039	GARDNER'S	Instructional supplies for Ag	57.00
PO230150-040	GARDNER'S	Instructional supplies for Ag	18.30
PO230230-001	GARDNER'S	Gardening Supplies	532.29
Total Payment Amount			1,555.42
PV230808-001	GRAINGER INC	MAINTENANCE SUPPLIES	98.66
Total Payment Amount			98.66
PV230788-001	MILLER'S TOWING	TRACTOR MAINTENANCE	284.07
Total Payment Amount			284.07
PV230806-001	MOUNTAIN INVESTMENTS INC	CERRO GORDO SITE RENT	300.27
Total Payment Amount			300.27
PO230247-001	ONE LESS THING	Animal Science, complete curri	1,850.00

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000048-0

Total Payment Amount

1,850.00

Reference
PV230790-001 Vendor
PINCO

Description
MONTHLY PINCO EXPENSES/TRANSPO
Total Payment Amount

Amount
1,167.77
1,167.77

PO230245-001 SHI INTERNATIONAL CORP
PO230249-001 SHI INTERNATIONAL CORP

50' Cat6 Cables
Polycorn and TV Stuff for the b
Total Payment Amount

123.00
1,522.41
1,645.41

PO230094-009 TERMINIX

Pest Control Annual Service
Total Payment Amount

126.50
126.50

PO230226-001 U.S. BANK CORPORATE PAYMENT
PO230226-002 U.S. BANK CORPORATE PAYMENT
PO230229-002 U.S. BANK CORPORATE PAYMENT
PO230248-001 U.S. BANK CORPORATE PAYMENT
PV230805-001 U.S. BANK CORPORATE PAYMENT

Missoula Rooms
Missoula Rooms
SSDA Conference
Baseball Supplies
JOB ANNOUNCEMENTS
Total Payment Amount

336.00
336.00
1,005.17
424.76
2,891.94
4,993.87

PV230783-001 WYE RD FEED & SUPPLY
PV230784-001 WYE RD FEED & SUPPLY
PV230785-001 WYE RD FEED & SUPPLY

AG SUPPLIES
AG SUPPLIES
AG SUPPLIES
Total Payment Amount

15.65
69.10
652.71
737.46

Transmittal Total

20,537.16

Transmittal Number: 23000049-0 AUDIT
PV230819-001 JAEEL HOFFMAN

SUB TEACHER MILEAGE
Total Payment Amount

196.50
196.50

Transmittal Total

196.50

Fund Summary: Fund 01

196.50

Transmittal Number: 23000049-0

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000049-0
Reference Vendor
PV230815-001 DONNA CARSON

Description	Amount
SUB TEACHER MILEAGE	27.51
Total Payment Amount	27.51

PV230821-001 JEFFREY O'BRIEN

SUB TEACHER MILEAGE	616.22
Total Payment Amount	616.22

PV230822-001 JENNIFER OLIN

SUB TEACHER MILEAGE	17.29
Total Payment Amount	17.29

PV230823-001 JON TURNER

SUB TEACHER MILEAGE	134.93
Total Payment Amount	134.93

PV230824-001 JON WALLASKY

SUB TEACHER MILEAGE	98.25
Total Payment Amount	98.25

PV230818-001 LINDA EMERSON

SUB TEACHER MILEAGE	86.85
Total Payment Amount	86.85

PV230820-001 MANDY KEMP

SUB TEACHER MILEAGE	27.12
Total Payment Amount	27.12

PV230826-001 MARY CANADA

SUB TEACHER MILEAGE	19.65
Total Payment Amount	19.65

PV230817-001 MCKENZIE DALE

SUB TEACHER MILEAGE	76.11
Total Payment Amount	76.11

PV230825-001 PATRICK WARREN

SUB TEACHER MILEAGE	168.20
Total Payment Amount	168.20

PV230816-001 SHERRY COSGROVE

SUB TEACHER MILEAGE	113.97
Total Payment Amount	113.97

Transmittal Total 1,386.10

Fund Summary: Fund 01 1,386.10

Transmittal Number: 23000050-0 AUDIT

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT
 Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000050-0 AUDIT		Description		Amount
Reference	Vendor	ElectRICITY	Total Payment Amount	
PV230837-001	DEPT OF WATER AND POWER		204.69	
			204.69	
PV230839-001	LONE PINE COMMUNICATIONS	STUDENT INTERNET	633.00	
		Total Payment Amount	633.00	
PO230075-026	PRODUCERS DAIRY	Open PO for Milk Purchases	298.78	
PO230075-028	PRODUCERS DAIRY	Open PO for Milk Purchases	365.85	
		Total Payment Amount	664.63	
PO230140-027	SYSCO VENTURA	Open PO for Cafeteria Food Sup	1,317.66	
PO230140-028	SYSCO VENTURA	Open PO for Cafeteria Food Sup	1,887.32	
PO230140-029	SYSCO VENTURA	Open PO for Cafeteria Food Sup	1,325.87	
		Total Payment Amount	4,530.85	
PO230234-001	U.S. BANK CORPORATE PAYMENT	Softball Stuff-Socks,belts	165.90	
PV230830-001	U.S. BANK CORPORATE PAYMENT	OFFICE SUPPLIES	58.99	
PV230849-001	U.S. BANK CORPORATE PAYMENT	IT PHONE SERVICE	261.94	
PV230852-001	U.S. BANK CORPORATE PAYMENT	BUDGET TRAINING	47.00	
		Total Payment Amount	533.83	
PO230065-008	VERIZON WIRELESS	ANNUAL CELL PHONE SERVICE FOR	125.97	
		Total Payment Amount	125.97	
Transmittal Total				6,692.97
Fund Summary:		Fund 01	1,497.49	
		Fund 13	5,195.48	
Transmittal Number: 23000050-0				
PO230079-008	AMERICAN BUSINESS MACHINES	Toners/ Staples 22-23	15.00	
		Total Payment Amount	15.00	
PO230217-001	BRENDA LACEY	Hotels & Meals for California	7,496.76	
		Total Payment Amount	7,496.76	
MV230085-001	CIF CENTRAL SECTION	22.23 WINTER PLAYOFF EXPENSES	13.00	
		Total Payment Amount	13.00	

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 2300050-0	Vendor	Description	Amount
Reference		Teleconferencing Monitor and R	486.08
PO230241-001	DELL MARKETING L.P.	Total Payment Amount	486.08
PV230836-001	DEPT OF WATER AND POWER	ELECTRICITY	1,393.75
PV230838-001	DEPT OF WATER AND POWER	ELECTRICITY	3,437.48
PV230844-001	DEPT OF WATER AND POWER	ELECTRICITY	709.43
		Total Payment Amount	5,540.66
PO230018-066	GARDNER'S	Annual Maintenance Supplies-Op	14.00
		Total Payment Amount	14.00
PV230841-001	GRAINGER INC	MAINTENANCE SUPPLIES	14.68
PV230842-001	GRAINGER INC	MAINTENANCE SUPPLIES	248.07
PV230843-001	GRAINGER INC	MAINTENANCE SUPPLIES	108.78
		Total Payment Amount	371.53
PV230857-001	INYO COUNTY WASTE MGMT	WASTE MANAGEMENT	0.21
PV230858-001	INYO COUNTY WASTE MGMT	WASTE MANAGEMENT	38.75
		Total Payment Amount	38.96
PO230246-001	LACEY LIVESTOCK	Materials for Ag Farm	7,587.12
		Total Payment Amount	7,587.12
PV230840-001	MCI	LONG DISTANCE PHONE	91.94
		Total Payment Amount	91.94
MV230084-001	NORTHERN INYO HOSPITAL	NON-DOT DRUG TESTING	95.75
		Total Payment Amount	95.75
PO230070-010	PITNEY BOWES	Postage Annual Rental & Fee	61.59
		Total Payment Amount	61.59
PO230075-027	PRODUCERS DAIRY	Open PO for Milk Purchases	421.91
PO230075-029	PRODUCERS DAIRY	Open PO for Milk Purchases	364.84
		Total Payment Amount	786.75
PO230225-001	SCHOOL SPECIALTY LLC	Table for Board Mtg	951.59
		Total Payment Amount	951.59

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000050-0

Reference

Vendor

PO230228-001

SPORTSMEN'S DEN

Description

Baseball Hats

Amount

792.29

Total Payment Amount

792.29

PO230234-002 U.S. BANK CORPORATE PAYMENT
PV230827-001 U.S. BANK CORPORATE PAYMENT
PV230828-001 U.S. BANK CORPORATE PAYMENT
PV230829-001 U.S. BANK CORPORATE PAYMENT
PV230831-001 U.S. BANK CORPORATE PAYMENT
PV230832-001 U.S. BANK CORPORATE PAYMENT
PV230833-001 U.S. BANK CORPORATE PAYMENT
PV230834-001 U.S. BANK CORPORATE PAYMENT
PV230835-001 U.S. BANK CORPORATE PAYMENT
PV230845-001 U.S. BANK CORPORATE PAYMENT
PV230846-001 U.S. BANK CORPORATE PAYMENT
PV230847-001 U.S. BANK CORPORATE PAYMENT
PV230848-001 U.S. BANK CORPORATE PAYMENT
PV230850-001 U.S. BANK CORPORATE PAYMENT
PV230851-001 U.S. BANK CORPORATE PAYMENT
PV230853-001 U.S. BANK CORPORATE PAYMENT
PV230854-001 U.S. BANK CORPORATE PAYMENT
PV230855-001 U.S. BANK CORPORATE PAYMENT
PV230856-001 U.S. BANK CORPORATE PAYMENT

Softball Stuff-Socks,belts
BLUE&GOLD MAILINGS
BLUE&GOLD MAILINGS
BLUE&GOLD MAILINGS
OFFICE SUPPLIES-WATER
SAFETY VESTS
BOARD MTG REFRESHMENTS
BOARD MTG REFRESHMENTS
BOARD MTG REFRESHMENTS
TRANSPORTATION MEALS
CERRO COSO BOOKS
STAFF MTG SUPPLIES
QUICKBOOK SUBSCRIPTION
STOP SIGN FOR XGD
STAFF MEETING
BUDGET TRAINING
BUDGET TRAINING
STAFF MEETING
SSDA CONFERENCE

Total Payment Amount

1,851.43

Transmittal Total

26,194.45

Fund Summary:

Fund 01

25,407.70

Fund 13

786.75

Transmittal Number: 23000050-1 AUDIT

PO230190-015

QUILL CORPORATION

PO230190-016

QUILL CORPORATION

Office Supplies, lined paper,

Office Supplies, lined paper,

57.68

377.14

Total Payment Amount

434.82

PO230140-030

SYSCO VENTURA

Open PO for Cafeteria Food Sup

Total Payment Amount

1,939.88

1,939.88

Transmittal Total

2,374.70

APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000050-1 AUDIT

Fund Summary:	Fund 01
	434.82
	Fund 13
	1,939.88

Transmittal Number: 23000051-0 AUDIT

Reference	Vendor	Description	Amount
PV230861-001	BISHOP UNIFIED SCHOOL DISTRICT	2022-2023 1ST HALF OF NURSE SE	5,555.96
		Total Payment Amount	5,555.96

PO230196-002	CSM CONSULTING INC	Erate Consultant	1,000.00
		Total Payment Amount	1,000.00

PV230863-001	DAILY INDEPENDENT	JOB ANNOUNCEMENTS	750.00
		Total Payment Amount	750.00

PO230043-012	QUILL CORPORATION	Open PO- supplies	15.85
		Total Payment Amount	15.85

PV230859-001	SYSCO VENTURA	CAFE SUPPLIES	1,998.31
		Total Payment Amount	1,998.31

		Total Payment Amount	9,320.12
		Transmittal Total	
		Fund Summary:	
		Fund 01	7,321.81
		Fund 13	1,998.31

Transmittal Number: 23000051-0
PV230860-001 AMERIGAS

PROPANE	3,325.68
Total Payment Amount	3,325.68

PO230086-053	FRONTIER COMMUNICATIONS	Open PO for phone services -FY	83.97
		Total Payment Amount	83.97

PV230862-001	LIGHTHOUSE THERAPY LLC	STUDENT GUIDANCE SERVICES	11,824.45
		Total Payment Amount	11,824.45

PO230165-004	LINDE GAS & EQUIPMENT, INC.	Ag supplies for welding class	214.09
		Total Payment Amount	214.09

PO230256-001	ONANOFF LLC	Onanoff BuddyPhones for K-2	4,678.80
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APRIL 19, 2023 BOARD MEETING

INYO COUNTY SCHOOLS
ACCOUNTS PAYABLE - BOARD PAYMENT REPORT

Board of Trustees Meeting 04/19/2023

05 Lone Pine Unified

Fiscal Year: 2023

Transmittal Number: 23000051-0

Reference		Vendor	Description	Total Payment Amount	Amount
PO230075-030		PRODUCERS DAIRY	Open PO for Milk Purchases		398.46
Total Payment Amount					398.46
PO230043-013		QUILL CORPORATION	Open PO- supplies		243.90
PO230252-001		QUILL CORPORATION	File Cabinets		30.21
PO230252-002		QUILL CORPORATION	File Cabinets		1,939.48
PO230253-001		QUILL CORPORATION	Ink cartridges		466.40
Total Payment Amount					2,679.99
PO230071-007		SOUTHERN INYO HEALTHCARE DIST	Annual TB Test		25.00
Total Payment Amount					25.00
PO230069-007		STATE OF CALIFORNIA	Annual fingerprints and back gr		32.00
Total Payment Amount					32.00
Transmittal Total					23,262.44
Fund Summary:				Fund 01	22,863.98
				Fund 13	398.46
Payment Count:				98	
Transmittal Count:				13	
Grand Total:					312,884.87

The above Payable transactions have been issued in accordance with the District's policies and procedures. It is recommended that the Board of Trustees approve them.


Authorized Agent

Board Approval