

BOARD OF EDUCATION AGENDA

REGULAR MEETING
January 14, 2025 - 6:00 PM

Alameda City Hall - Council Chambers

2263 Santa Clara Avenue
Alameda, CA 94501

Regular meetings held in Council Chambers will be recorded and broadcast live on Comcast, Channel 15

The Board of Education will meet for Closed Session and to discuss labor negotiations, student discipline, personnel matters, litigation, and other matters as provided under California State law and set forth on the agenda below. Following Closed Session, the Board reconvenes to Public Session. Adjournment of the Public Session will be no later than 10:30 PM for all regular and special meetings, unless extended by a majority vote of the Board.

Writings relating to a board meeting agenda item that are distributed to at least a majority of the Board members less than 72 hours before the noticed meeting, and that are public records not otherwise exempt from disclosure, will be available for inspection at the District administrative offices, 2060 Challenger Drive, Alameda, CA. Such writings may also be available on the District's website. (Govt Code 54957.5b).

Individuals who require special accommodations (American Sign Language interpreter, accessible seating, documentation in accessible format, etc.) should contact Kerri Lonergan, Assistant to the Superintendent, at 337-7187 no later than 48 hours preceding the meeting.

IF YOU WISH TO ADDRESS THE BOARD OF EDUCATION

Please submit a "Request to Address the Board" slip to Kerri Lonergan, Assistant to the Superintendent, prior to the introduction of the item. For meeting facilitation, please submit the slip at your earliest possible convenience. Upon recognition by the President of the Board, please come to the podium and identify yourself prior to speaking. The Board of Education reserves the right to limit speaking time to three (3) minutes or fewer per individual. Speakers are permitted to yield their time to one other speaker, however no one speaker shall have more than four (4) minutes.

Closed Session Items: may be addressed under Public Comment on Closed Session Topics.

Non Agenda and Consent Items: may be addressed under Public Comments.

Agenda Items: may be addressed after the conclusion of the staff presentation on the item.

A. CALL TO ORDER

1. Public Comment on Closed Session Topics: The Board will hear public comments on Closed Session agenda items in City Council Chambers located at 2263 Santa Clara Avenue. The Board of Education Reserves the Right to Limit Public Comment to 10 Minutes. For members of the public who are unable to log in or attend in person, please send public comments related to Closed Session agenda items to: klonergan@alamedaunified.org. Public comments received prior to 5:00 PM on Monday, January 13, 2025 will be distributed to Board of Education members prior to the meeting.
2. Adjourn to Closed Session - 6:00 PM - Board Members will meet privately in Room 391 at City Hall for Closed Session. Any action taken during Closed Session will be reported out under "Closed Session Action Report."

Student Discipline, Student Suspension, Student Expulsion, or Student Expulsion Readmittance Govt. Code § 35146, 48918 (one case):

1) Student ID #93944

3. *****

Reconvene to Public Session - 6:30 PM -City Council Chambers

Alameda Unified School District encourages public participation in person or remotely.

In Person Participation

Meeting locations are listed at the top of the agenda.

A speaker slip must be submitted to speak on any item in person.

Remote Participation via Zoom on a Computer/Smart Phone/Device

Ensure you are using the most current version of the Zoom app or an updated web browser. Certain functionality may be disabled if the app or browser are not updated.

Register using the link below. Click "raise hand" when you wish to speak on an item and click "unmute" once you have been called to speak.

Remote Participation via Standard Telephone Call

Call **669-900-9128** and enter the Meeting ID listed at the top of the agenda. Dial *9 to raise your hand when you wish to speak on an item and dial *6 to unmute once you have been called to speak.

Zoom Registration Link: https://alamedaca.gov.zoom.us/webinar/register/WN_LxU07bNWRqa7BbaGnCXAsw

For Telephone Participants:

Zoom Phone Number: 669-900-9128

Zoom Meeting ID: 892 1582 9256

**To view the live stream of the public meeting at 6:30pm,
please visit the City of Alameda's Live Video Broadcast page.**

- 4. Pledge of Allegiance - Board of Education President Gary K. Lym will lead the Pledge of Allegiance
- 5. Call to Order - 6:30pm - City Council Chambers - Introduction of Board Members and Staff
- 6. Closed Session Action Report
- 7. Board Member Request to Participate Remotely in Board Meeting (5 Mins/Action)

B. MODIFICATION(S) OF THE AGENDA - The Board may change the order of business including, but not limited to, an announcement that an agenda item will be considered out of order, that consideration of an item has been withdrawn, postponed, rescheduled or removed from the Consent Calendar for separate discussion and possible action

C. COMMUNICATIONS

1. Public Comments - This public comment period is for items not listed on the agenda but that are under the Board's jurisdiction. Members of the public can join the meeting in person or from their computer, tablet or smartphone. Please submit a speaker slip (in person) or use the "raise your hand" feature (Zoom). Once public comments begin, additional speaker slips and raised hands will not be accepted. If we experience technical difficulties or if there is a disruption, the Board may discontinue Zoom public comments at any time. If a member of the public is unable to join the meeting, they may send their comments to: publiccomments@alamedaunified.org.
2. Written Correspondence - Written correspondence regarding an agenda item that is distributed to a majority of Board Members is shared.
3. Report from Employee Organizations - Representatives from the District's employee organizations may make announcements or provide information to the Board and Public in the form of a brief oral report. The Board will not take action on such items. Alameda Education Association (AEA); California School Employees Association Chapter 27 (CSEA 27); California School Employees Association Chapter 860 (CSEA 860) (5 Mins Each/Information).
4. PTA Council Report - Representatives from the District's PTA Council group may make announcements or provide information to the Board and Public in the form of a brief oral report. The Board will not take action on such items. (5 Mins/Information)
5. Board Members' Report - Board of Education Members may make announcements or provide information to the Public in the form of an oral report. The Board will not take action on such items. (5 Mins Each/Information)
6. Superintendent's Report - The Superintendent of Schools may make announcements or provide information to the Board and Public in the form of an oral report. The Board will not take action on such items.
7. Student Board Members' Report - Student Board Members may make announcements or provide information to the Board and the Public in the form of an oral report. The Board will not take action on such items. (5 Mins Each/Information)

D. ADOPTION OF THE CONSENT CALENDAR

1. Certificated Personnel Actions
2. Classified Personnel Actions
3. Approval and Acceptance of Donations
4. Approval of Appointment of North Region SELPA Community Advisory Committee (CAC) Representative for AUSD
5. Approval of Bill Warrants and Payroll Registers
6. Approval of Board Bylaws: BB 9010 Public Statements and BB 9012 Board Member Electronic Communications
7. Approval of CSBA Recommended Updates to Board Policies Reviewed at the January 7th Board Policy Subcommittee Meeting
8. Approval of Facilities Bond Measure I and Measure B Contracts (Standing Item)
9. Approval of Individual Service Agreements (ISAs) with Non-Public Schools and Non-Public Agencies
10. Approval of New High School Course Description: AP Government and Politics

11. Approval of Quarterly Report on Williams Uniform Complaints
12. Ratification of Contracts Executed Pursuant to Board Policy 3300
13. Resolution No. 2024-2025.31 Approval of Budget Transfers, Increases, Decreases
14. Resolution No. 2024-2025.32 Delegation of Authority to Purchase and Contract

E. GENERAL BUSINESS – Informational reports and action items are presented under General Business. The public may comment on each item listed under General Business as the item is taken up. The Board reserves the right to limit public comment on General Business items to ten (10) minutes per item. The Board may, with the consent of persons representing both sides of an issue, allocate a block of time to each side to present their issue.

1. District Audit Report for Fiscal Year Ended June 30, 2024 (10 Mins/Action)
2. Measures I and B Bond Audit Report for Fiscal Year Ended June 30, 2024 (5 Mins/Action)
3. Review of AUSD Response to Tsunami Warning on December 5, 2024 (10 Mins/Information)
4. Update on School Safety (10 Mins/Information)
5. Resolution No. 2024-2025.33 Annual Accounting for Developer Fees for Fiscal Year 2023-2024 Collected by the District in Account: Fund 25 (5 Mins/Public Hearing/Action)
6. Alameda Unified School District “Sunshine” of Initial Proposals for Successor Collective Bargaining Agreement with Alameda Education Association (AEA) (5 Mins/Action)

F. ADJOURNMENT

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Adjourn to Closed Session - 6:00 PM - Board Members will meet privately in Room 391 in City Hall for Closed Session. Any action taken during Closed Session will be reported out under "Closed Session Action Report."

Item Type:

Background: Adjourn to Closed Session - 6:00 PM - Board Members will meet privately in Room 391 at City Hall for Closed Session. Any action taken during Closed Session will be reported out under "Closed Session Action Report."

Student Discipline, Student Suspension, Student Expulsion, or Student Expulsion Readmittance Govt. Code § 35146, 48918 (one case):

1) Student ID #93944

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation:

AUSD Guiding Principle:

Submitted By:

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Certificated Personnel Actions

Item Type: Consent

Background: *NOTE: If approved by the Board, personnel reports are uploaded the day after the meeting.*

AUSD LCAP Goals:

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): All positions shown are authorized by the board and are included in the 2024-2025 budget.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Timothy Erwin, Assistant Superintendent, Human Resources

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Classified Personnel Actions

Item Type: Consent

Background: *NOTE: If approved by the Board, personnel reports are uploaded the day after the meeting.*

AUSD LCAP Goals:

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): All positions shown are authorized by the board and are included in the 2024-2025 budget.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Timothy Erwin, Assistant Superintendent, Human Resources

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval and Acceptance of Donations

Item Type: Consent

Background: Throughout the school year, donations are routinely accepted by the District. The donations are from various sources and are commonly designated for specific schools or departments, and for specific use.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): Will increase the revenues of the District in the amount of \$207,860.35

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
☐ Summary Site Donations	1/7/2025	Backup Material

2024-2025
Summary Site Donations
December 2, 2024 - December 20, 2024

Slip Date	Site	Donor	Amount	Site Total	Total Donations
11/15/2024	Alameda HS	Cash	\$ 1,374.00		
11/19/2024	Alameda HS	Cash	\$ 1,836.00		
11/19/2024	Alameda HS	Cash	\$ 3,020.00		
11/20/2024	Alameda HS	Jasmin Hernandez	\$ 111.00		
12/3/2024	Alameda HS	Cash	\$ 3,460.00		
12/5/2024	Alameda HS	Aaron Rozenek	\$ 99.00		
12/5/2024	Alameda HS	Aiyun Guo	\$ 198.00		
12/5/2024	Alameda HS	Alan Wands	\$ 99.00		
12/5/2024	Alameda HS	Alba Barber	\$ 99.00		
12/5/2024	Alameda HS	Albert Chiu Hui	\$ 198.00		
12/5/2024	Alameda HS	Alexandra Kent	\$ 99.00		
12/5/2024	Alameda HS	Alina Stark	\$ 495.00		
12/5/2024	Alameda HS	Alvin Huang	\$ 99.00		
12/5/2024	Alameda HS	Amanda Thompson	\$ 99.00		
12/5/2024	Alameda HS	Amy Adele Seefeldt	\$ 99.00		
12/5/2024	Alameda HS	Amy Lee	\$ 99.00		
12/5/2024	Alameda HS	Amy Miller	\$ 99.00		
12/5/2024	Alameda HS	Amy Wooldridge	\$ 99.00		
12/5/2024	Alameda HS	Andrew Labatt	\$ 99.00		
12/5/2024	Alameda HS	Andrew Stewart	\$ 99.00		
12/5/2024	Alameda HS	Angelina Demaria	\$ 198.00		
12/5/2024	Alameda HS	Ann Naffziger	\$ 99.00		
12/5/2024	Alameda HS	Annemarie Ledeboer	\$ 198.00		
12/5/2024	Alameda HS	Anthony Tram	\$ 99.00		
12/5/2024	Alameda HS	Bao Tran	\$ 99.00		
12/5/2024	Alameda HS	Betsy Christine Fedewa	\$ 99.00		
12/5/2024	Alameda HS	Bryan Song	\$ 99.00		
12/5/2024	Alameda HS	Carrie and Erik Purins	\$ 99.00		
12/5/2024	Alameda HS	Cash	\$ 555.00		
12/5/2024	Alameda HS	Cash	\$ 1,459.00		
12/5/2024	Alameda HS	Catherine Arima	\$ 198.00		
12/5/2024	Alameda HS	Chong P Yu	\$ 99.00		
12/5/2024	Alameda HS	Christine May	\$ 198.00		
12/5/2024	Alameda HS	Christopher Wong	\$ 99.00		
12/5/2024	Alameda HS	Cindy Yun Wang	\$ 198.00		
12/5/2024	Alameda HS	Cloud Schnoebelen	\$ 198.00		
12/5/2024	Alameda HS	Conrado and Michelle Junsay	\$ 99.00		
12/5/2024	Alameda HS	CRX Chai	\$ 99.00		
12/5/2024	Alameda HS	Cuiyan Li	\$ 99.00		
12/5/2024	Alameda HS	Daria Mehra	\$ 396.00		
12/5/2024	Alameda HS	David Belk	\$ 198.00		
12/5/2024	Alameda HS	David Going	\$ 396.00		
12/5/2024	Alameda HS	Derek Kim	\$ 396.00		
12/5/2024	Alameda HS	Diana Gae Gibson Pace	\$ 198.00		
12/5/2024	Alameda HS	Dolio Tag-At Revocable Trust	\$ 99.00		
12/5/2024	Alameda HS	Doris Ung	\$ 495.00		
12/5/2024	Alameda HS	Dorus Ung	\$ 99.00		
12/5/2024	Alameda HS	Dr. Callum Eastwood	\$ 198.00		
12/5/2024	Alameda HS	Elaine Huang	\$ 99.00		
12/5/2024	Alameda HS	Elizabeth Struble	\$ 198.00		
12/5/2024	Alameda HS	Emily Hung	\$ 297.00		
12/5/2024	Alameda HS	Emily Tojima	\$ 99.00		
12/5/2024	Alameda HS	Eric Toan Phung	\$ 99.00		
12/5/2024	Alameda HS	Eun Koo Chong	\$ 99.00		
12/5/2024	Alameda HS	Evan Schwimmer	\$ 198.00		
12/5/2024	Alameda HS	Fred Chu	\$ 198.00		

2024-2025
Summary Site Donations
December 2, 2024 - December 20, 2024

12/5/2024 Alameda HS	Ganny Teng	\$	99.00
12/5/2024 Alameda HS	George Arroyo	\$	297.00
12/5/2024 Alameda HS	Gretel Vallesex	\$	99.00
12/5/2024 Alameda HS	Gunther Hofmann	\$	396.00
12/5/2024 Alameda HS	Harry Ma	\$	198.00
12/5/2024 Alameda HS	Heather Genschmer LCSW	\$	396.00
12/5/2024 Alameda HS	Heather Wagner	\$	198.00
12/5/2024 Alameda HS	Heidi Hoi Yee Chiu	\$	396.00
12/5/2024 Alameda HS	Hoa Trieu	\$	99.00
12/5/2024 Alameda HS	Jackie Gerosolimo	\$	99.00
12/5/2024 Alameda HS	James Gallagher	\$	99.00
12/5/2024 Alameda HS	Janelle Quigley	\$	198.00
12/5/2024 Alameda HS	Jarred Fobian	\$	99.00
12/5/2024 Alameda HS	Jason Obroin	\$	99.00
12/5/2024 Alameda HS	Jason Overton	\$	396.00
12/5/2024 Alameda HS	Javier Gomez	\$	297.00
12/5/2024 Alameda HS	Jayne Marie DeYoung	\$	99.00
12/5/2024 Alameda HS	Jennifer A. Chin	\$	396.00
12/5/2024 Alameda HS	Jennifer Daily	\$	297.00
12/5/2024 Alameda HS	Jennifer Kaye Williams	\$	297.00
12/5/2024 Alameda HS	Jess Aney	\$	198.00
12/5/2024 Alameda HS	Ji Min Chen	\$	99.00
12/5/2024 Alameda HS	Jiali Ye Aka Jasmine Ye	\$	297.00
12/5/2024 Alameda HS	Jian Cong Lin	\$	99.00
12/5/2024 Alameda HS	Jianhua Li	\$	495.00
12/5/2024 Alameda HS	Jimmy Lam	\$	99.00
12/5/2024 Alameda HS	Jimmy Lam	\$	297.00
12/5/2024 Alameda HS	Jing Zhu	\$	396.00
12/5/2024 Alameda HS	John Fong	\$	99.00
12/5/2024 Alameda HS	Jose Paredes	\$	396.00
12/5/2024 Alameda HS	Joseph Finlaw Jr	\$	99.00
12/5/2024 Alameda HS	Julie Butts	\$	99.00
12/5/2024 Alameda HS	Jyothi Marbin	\$	297.00
12/5/2024 Alameda HS	Karl Grossman	\$	198.00
12/5/2024 Alameda HS	Kate Foley	\$	198.00
12/5/2024 Alameda HS	Katharine Nasitka	\$	99.00
12/5/2024 Alameda HS	Katherine Edison	\$	198.00
12/5/2024 Alameda HS	Kenneth Woo	\$	297.00
12/5/2024 Alameda HS	Kevin Russert Walsh	\$	99.00
12/5/2024 Alameda HS	Khanh Nguyen	\$	198.00
12/5/2024 Alameda HS	Kwokchun Yu	\$	5.00
12/5/2024 Alameda HS	Laura Rose	\$	99.00
12/5/2024 Alameda HS	Leigh Vintson	\$	100.00
12/5/2024 Alameda HS	Leslie Ooi	\$	99.00
12/5/2024 Alameda HS	Lihong Li	\$	99.00
12/5/2024 Alameda HS	Linda Quong	\$	297.00
12/5/2024 Alameda HS	Linda Quong	\$	396.00
12/5/2024 Alameda HS	Ling Bai	\$	198.00
12/5/2024 Alameda HS	Lisa Dicostanzo	\$	99.00
12/5/2024 Alameda HS	Lisa Fitts	\$	99.00
12/5/2024 Alameda HS	Lori Slicton	\$	99.00
12/5/2024 Alameda HS	Lorraine Allison Florendo Htoo	\$	99.00
12/5/2024 Alameda HS	Lyn V To	\$	99.00
12/5/2024 Alameda HS	Ma Charisma Serrano	\$	99.00
12/5/2024 Alameda HS	Manoj Rajpal & Poonam Rani DDS Inc.	\$	297.00
12/5/2024 Alameda HS	Marek Gilbert	\$	198.00
12/5/2024 Alameda HS	Mark Falk	\$	99.00
12/5/2024 Alameda HS	Mark Garrett	\$	99.00
12/5/2024 Alameda HS	Mark Sloan	\$	297.00

2024-2025
Summary Site Donations
December 2, 2024 - December 20, 2024

12/5/2024 Alameda HS	Market Gilbert	\$	297.00
12/5/2024 Alameda HS	Mary Fisher/Steven Mack	\$	99.00
12/5/2024 Alameda HS	Matthew Attaway	\$	198.00
12/5/2024 Alameda HS	Matthew John Murray	\$	99.00
12/5/2024 Alameda HS	Matthew John Murray	\$	396.00
12/5/2024 Alameda HS	Matthew Smith	\$	99.00
12/5/2024 Alameda HS	Matthew Smith	\$	396.00
12/5/2024 Alameda HS	Megan Rapp Mills	\$	99.00
12/5/2024 Alameda HS	Melanie Lee	\$	99.00
12/5/2024 Alameda HS	Michael David Skolnick	\$	99.00
12/5/2024 Alameda HS	Michael Johnson	\$	99.00
12/5/2024 Alameda HS	Michelle Lager	\$	99.00
12/5/2024 Alameda HS	Michelle Lynn Currie	\$	198.00
12/5/2024 Alameda HS	Michelle Meifang Wu	\$	99.00
12/5/2024 Alameda HS	Nancy Pun	\$	99.00
12/5/2024 Alameda HS	Nancy Pun	\$	297.00
12/5/2024 Alameda HS	Naomi Wortis	\$	297.00
12/5/2024 Alameda HS	Nathan Shou	\$	396.00
12/5/2024 Alameda HS	Nathaniel Funnell	\$	99.00
12/5/2024 Alameda HS	Navdeep Bisla-Hooper	\$	297.00
12/5/2024 Alameda HS	Neveen Acero	\$	99.00
12/5/2024 Alameda HS	Nghi Nguyen	\$	99.00
12/5/2024 Alameda HS	Nicholas Myerhoff	\$	198.00
12/5/2024 Alameda HS	Peter Huddleson	\$	99.00
12/5/2024 Alameda HS	Pheap Thlang	\$	198.00
12/5/2024 Alameda HS	Phoebe Grow	\$	99.00
12/5/2024 Alameda HS	Phu Trinh	\$	99.00
12/5/2024 Alameda HS	Rachel Saidman	\$	396.00
12/5/2024 Alameda HS	Ram Mummidi	\$	297.00
12/5/2024 Alameda HS	Ricky Cheung	\$	198.00
12/5/2024 Alameda HS	Rui Guan	\$	297.00
12/5/2024 Alameda HS	Sabrina Chapman-Hunter	\$	99.00
12/5/2024 Alameda HS	Samuel Woldesemaya	\$	297.00
12/5/2024 Alameda HS	San P Tu	\$	99.00
12/5/2024 Alameda HS	Sarah Fallon	\$	99.00
12/5/2024 Alameda HS	Sarah Kennedy	\$	99.00
12/5/2024 Alameda HS	Sean Bertain	\$	99.00
12/5/2024 Alameda HS	Shana Hallmeyer	\$	396.00
12/5/2024 Alameda HS	Shannon Yuen	\$	99.00
12/5/2024 Alameda HS	Shekhar Gajare	\$	396.00
12/5/2024 Alameda HS	Shufei Lei	\$	99.00
12/5/2024 Alameda HS	Stefan and Arlene Banducci	\$	99.00
12/5/2024 Alameda HS	Steve Lavietes	\$	99.00
12/5/2024 Alameda HS	Steven Harris	\$	99.00
12/5/2024 Alameda HS	Stone Empire Fabrication, LLC	\$	99.00
12/5/2024 Alameda HS	Sundaravel Ananthavel	\$	297.00
12/5/2024 Alameda HS	Suzanne Owens	\$	99.00
12/5/2024 Alameda HS	Suzanne Owens	\$	100.00
12/5/2024 Alameda HS	Tasty Bowl	\$	396.00
12/5/2024 Alameda HS	Teresa Pletka	\$	99.00
12/5/2024 Alameda HS	The Brian and Hyo Kim Lau Living Trust	\$	99.00
12/5/2024 Alameda HS	The Saum Living Trust	\$	495.00
12/5/2024 Alameda HS	The Zarehbin Family Trust	\$	297.00
12/5/2024 Alameda HS	Thiago Silva	\$	99.00
12/5/2024 Alameda HS	Thomas Chow	\$	99.00
12/5/2024 Alameda HS	Thomas Luen Kwong Chan	\$	198.00
12/5/2024 Alameda HS	Thomas Luen Kwong Chan	\$	99.00
12/5/2024 Alameda HS	Thomas Milton Shimabukuro	\$	99.00
12/5/2024 Alameda HS	Thuy Van Thi Tsang	\$	99.00

2024-2025
Summary Site Donations
December 2, 2024 - December 20, 2024

12/5/2024 Alameda HS	Tim Dow	\$	198.00
12/5/2024 Alameda HS	Tom Hoang	\$	495.00
12/5/2024 Alameda HS	Vadym Pokotylo	\$	99.00
12/5/2024 Alameda HS	Vincent Leonard	\$	396.00
12/5/2024 Alameda HS	Warren Morishige	\$	99.00
12/5/2024 Alameda HS	William Tran	\$	99.00
12/5/2024 Alameda HS	William Tran	\$	99.00
12/5/2024 Alameda HS	Xuxia Wang	\$	198.00
12/5/2024 Alameda HS	Young Mi Yoon	\$	99.00
12/5/2024 Alameda HS	Yvette Yip	\$	495.00
12/5/2024 Alameda HS	Zijlstra Family Trust	\$	99.00
12/9/2024 Alameda HS	Allison Sojka	\$	396.00
12/9/2024 Alameda HS	Amy Ichnowski	\$	396.00
12/9/2024 Alameda HS	Angela Louis	\$	396.00
12/9/2024 Alameda HS	Anny Carson	\$	396.00
12/9/2024 Alameda HS	Bradley Robinson	\$	139.00
12/9/2024 Alameda HS	Bryan Thomas Kring	\$	15.00
12/9/2024 Alameda HS	Changhua Chen	\$	396.00
12/9/2024 Alameda HS	Chaohui Yu	\$	396.00
12/9/2024 Alameda HS	Chris Wooten	\$	15.00
12/9/2024 Alameda HS	Cindy Song	\$	396.00
12/9/2024 Alameda HS	Curtis Stuehrenberg	\$	10.00
12/9/2024 Alameda HS	Daniel Busuioc	\$	396.00
12/9/2024 Alameda HS	George Steinback	\$	396.00
12/9/2024 Alameda HS	Hae-Won Choi	\$	594.00
12/9/2024 Alameda HS	Helen Kim	\$	396.00
12/9/2024 Alameda HS	Hung Nguyen	\$	300.00
12/9/2024 Alameda HS	James Edison	\$	396.00
12/9/2024 Alameda HS	Jason Dean	\$	396.00
12/9/2024 Alameda HS	Jay Yin	\$	396.00
12/9/2024 Alameda HS	Jeff Thomas	\$	396.00
12/9/2024 Alameda HS	Jenny Yee	\$	396.00
12/9/2024 Alameda HS	Joel Welter	\$	396.00
12/9/2024 Alameda HS	John Bae	\$	396.00
12/9/2024 Alameda HS	John Kyong-Won Lee	\$	396.00
12/9/2024 Alameda HS	Jose A Lopez, Phd	\$	396.00
12/9/2024 Alameda HS	Joseph Keiser	\$	396.00
12/9/2024 Alameda HS	Kathy Choi	\$	396.00
12/9/2024 Alameda HS	Keo Boun Mao	\$	396.00
12/9/2024 Alameda HS	Lars Petersen	\$	396.00
12/9/2024 Alameda HS	Luis Cruz	\$	396.00
12/9/2024 Alameda HS	Martin Strell	\$	594.00
12/9/2024 Alameda HS	Michael Flowers	\$	100.00
12/9/2024 Alameda HS	Michell Brack	\$	295.00
12/9/2024 Alameda HS	Michelle Meifang Wu	\$	396.00
12/9/2024 Alameda HS	Mirza Kopelman	\$	200.00
12/9/2024 Alameda HS	Murial Han	\$	396.00
12/9/2024 Alameda HS	Nobue Shimizu Khan	\$	98.00
12/9/2024 Alameda HS	Noel Rabinowitz	\$	396.00
12/9/2024 Alameda HS	Patricia Fernandez	\$	15.00
12/9/2024 Alameda HS	Randy Banaria	\$	396.00
12/9/2024 Alameda HS	Raviv Moore	\$	396.00
12/9/2024 Alameda HS	Raymond Fong	\$	396.00
12/9/2024 Alameda HS	Seth Hamlin	\$	495.00
12/9/2024 Alameda HS	Shana Alexis Hurowitz	\$	200.00
12/9/2024 Alameda HS	Stefan & Arlene Banducci	\$	396.00
12/9/2024 Alameda HS	Thida Buttke	\$	139.00
12/9/2024 Alameda HS	Timothy Stowe	\$	396.00
12/9/2024 Alameda HS	Travis Ha	\$	396.00

2024-2025
Summary Site Donations
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12/9/2024 Alameda HS	Yang Jiang	\$	495.00
12/10/2024 Alameda HS	Alan Wands	\$	198.00
12/10/2024 Alameda HS	Alice Ginkens	\$	99.00
12/10/2024 Alameda HS	Allan Ballesteros	\$	198.00
12/10/2024 Alameda HS	Allen Yip	\$	297.00
12/10/2024 Alameda HS	Amanda Bihui Zhen	\$	297.00
12/10/2024 Alameda HS	Amanda Dee Meng	\$	99.00
12/10/2024 Alameda HS	Amod Tikhe	\$	99.00
12/10/2024 Alameda HS	Amy Lockwood	\$	99.00
12/10/2024 Alameda HS	Anand Krishnan	\$	198.00
12/10/2024 Alameda HS	Andrea Szeto	\$	198.00
12/10/2024 Alameda HS	Andrew Lau-Seim	\$	297.00
12/10/2024 Alameda HS	Andrew Leigh Pate	\$	198.00
12/10/2024 Alameda HS	Andy Tung	\$	198.00
12/10/2024 Alameda HS	Anh Pham	\$	198.00
12/10/2024 Alameda HS	Anna Lily Silva	\$	198.00
12/10/2024 Alameda HS	Anna Maria Jones	\$	99.00
12/10/2024 Alameda HS	Anna Tsuji	\$	99.00
12/10/2024 Alameda HS	Anne Rogers	\$	198.00
12/10/2024 Alameda HS	Asheshh Saheba	\$	198.00
12/10/2024 Alameda HS	Athena Xenakis-Burrows	\$	99.00
12/10/2024 Alameda HS	Baijun Tan	\$	297.00
12/10/2024 Alameda HS	Barmak Vaheghi Vessali	\$	297.00
12/10/2024 Alameda HS	Beautiful Sheilds	\$	297.00
12/10/2024 Alameda HS	Beautiful Shields	\$	99.00
12/10/2024 Alameda HS	Becky Xin Zhu	\$	198.00
12/10/2024 Alameda HS	Becky-Xin Zhu	\$	198.00
12/10/2024 Alameda HS	BenPark	\$	198.00
12/10/2024 Alameda HS	Borgio Dorjsuren	\$	198.00
12/10/2024 Alameda HS	Bradley Crane Hair	\$	198.00
12/10/2024 Alameda HS	Brett Weston	\$	198.00
12/10/2024 Alameda HS	Brian Bunger	\$	297.00
12/10/2024 Alameda HS	Brian Edwards	\$	99.00
12/10/2024 Alameda HS	Brien Dixon	\$	99.00
12/10/2024 Alameda HS	Bruce & Michelle Kaneshiro	\$	198.00
12/10/2024 Alameda HS	C Strand	\$	99.00
12/10/2024 Alameda HS	Cam Do	\$	297.00
12/10/2024 Alameda HS	Carol Tomono	\$	99.00
12/10/2024 Alameda HS	Catherine Chung	\$	297.00
12/10/2024 Alameda HS	Christian Dang	\$	198.00
12/10/2024 Alameda HS	Christopher Morlan	\$	198.00
12/10/2024 Alameda HS	Christopher Robinette	\$	99.00
12/10/2024 Alameda HS	Christopher Zorn	\$	297.00
12/10/2024 Alameda HS	Chuang Li	\$	198.00
12/10/2024 Alameda HS	Chun Bun Cheung	\$	99.00
12/10/2024 Alameda HS	Cindy Shultz	\$	297.00
12/10/2024 Alameda HS	Ciriaco Soto	\$	297.00
12/10/2024 Alameda HS	Cliff Uddenberg	\$	99.00
12/10/2024 Alameda HS	Connie Chan	\$	99.00
12/10/2024 Alameda HS	Craig Enis	\$	198.00
12/10/2024 Alameda HS	Cynthia Andrada	\$	99.00
12/10/2024 Alameda HS	David Allen	\$	99.00
12/10/2024 Alameda HS	David Nilson Keyes Jr	\$	297.00
12/10/2024 Alameda HS	Debbie Deveno	\$	99.00
12/10/2024 Alameda HS	Debra Barkus	\$	297.00
12/10/2024 Alameda HS	Deeann Howard	\$	99.00
12/10/2024 Alameda HS	Denise Lum	\$	99.00
12/10/2024 Alameda HS	Derecka Mehrens	\$	99.00
12/10/2024 Alameda HS	Diana La	\$	297.00

2024-2025
Summary Site Donations
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12/10/2024 Alameda HS	Dlor Duarte	\$	99.00
12/10/2024 Alameda HS	Dogan Tezdogan	\$	297.00
12/10/2024 Alameda HS	Dolan Shoblo	\$	99.00
12/10/2024 Alameda HS	Dominique Easterling	\$	99.00
12/10/2024 Alameda HS	Dorota Sawicka	\$	198.00
12/10/2024 Alameda HS	Douglas Griswold	\$	99.00
12/10/2024 Alameda HS	Dr. William Garin Wood	\$	99.00
12/10/2024 Alameda HS	Edwin Morrison	\$	99.00
12/10/2024 Alameda HS	Emily Chan	\$	99.00
12/10/2024 Alameda HS	Emily Pengilinan	\$	198.00
12/10/2024 Alameda HS	Eric Long	\$	198.00
12/10/2024 Alameda HS	Erik Stone	\$	198.00
12/10/2024 Alameda HS	Erna Josiah Davis	\$	198.00
12/10/2024 Alameda HS	Fantana Kohgadai	\$	297.00
12/10/2024 Alameda HS	Feng Gu	\$	99.00
12/10/2024 Alameda HS	Fiona Dalipe	\$	99.00
12/10/2024 Alameda HS	Gabriel Beil	\$	297.00
12/10/2024 Alameda HS	Geannet Khuu	\$	99.00
12/10/2024 Alameda HS	Genevieve Meyer	\$	99.00
12/10/2024 Alameda HS	Gilbert Munoz	\$	99.00
12/10/2024 Alameda HS	Grace Caulfield	\$	99.00
12/10/2024 Alameda HS	Grace Nerona	\$	198.00
12/10/2024 Alameda HS	Gregory Kontzer	\$	99.00
12/10/2024 Alameda HS	Gregory Lasserre	\$	198.00
12/10/2024 Alameda HS	Guy Yardeni	\$	99.00
12/10/2024 Alameda HS	Heather Duke	\$	99.00
12/10/2024 Alameda HS	Howard Zhang	\$	99.00
12/10/2024 Alameda HS	Ian Boyd	\$	297.00
12/10/2024 Alameda HS	Ismail Kapudere	\$	99.00
12/10/2024 Alameda HS	Ivo Daniele	\$	99.00
12/10/2024 Alameda HS	Jacob Avidon	\$	99.00
12/10/2024 Alameda HS	Jacqueline Musich	\$	99.00
12/10/2024 Alameda HS	James Ausmus	\$	99.00
12/10/2024 Alameda HS	Jane McKenna	\$	99.00
12/10/2024 Alameda HS	Janneke Van Hofwegen	\$	99.00
12/10/2024 Alameda HS	Jason Elter	\$	99.00
12/10/2024 Alameda HS	Jason Freeman	\$	99.00
12/10/2024 Alameda HS	Jason Narin	\$	198.00
12/10/2024 Alameda HS	Jayn Larson	\$	198.00
12/10/2024 Alameda HS	Jeanette Abe	\$	198.00
12/10/2024 Alameda HS	Jeffery Johnson	\$	297.00
12/10/2024 Alameda HS	Jeffrey Arnt	\$	198.00
12/10/2024 Alameda HS	Jeffrey Hochderffer	\$	99.00
12/10/2024 Alameda HS	Jeffrey Rupp	\$	99.00
12/10/2024 Alameda HS	Jeffrey Ward	\$	99.00
12/10/2024 Alameda HS	Jennifer Chan	\$	198.00
12/10/2024 Alameda HS	Jennifer Yip	\$	99.00
12/10/2024 Alameda HS	Jenni-Mimi Chan	\$	297.00
12/10/2024 Alameda HS	Jeremiah Markus	\$	99.00
12/10/2024 Alameda HS	Jessie Seyfer	\$	99.00
12/10/2024 Alameda HS	Joanne Borromeo	\$	99.00
12/10/2024 Alameda HS	Joel Cho	\$	297.00
12/10/2024 Alameda HS	John Canella	\$	99.00
12/10/2024 Alameda HS	John Piazza	\$	99.00
12/10/2024 Alameda HS	John Vuong Quoc Vu	\$	99.00
12/10/2024 Alameda HS	Jonathan Moore	\$	99.00
12/10/2024 Alameda HS	Jonathan V De La Cruz	\$	297.00
12/10/2024 Alameda HS	Jong-Guan Huang	\$	297.00
12/10/2024 Alameda HS	Jose Gonzalez	\$	99.00

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Summary Site Donations
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12/10/2024 Alameda HS	Joshua Lee	\$	99.00
12/10/2024 Alameda HS	Joshua Schefers	\$	198.00
12/10/2024 Alameda HS	Julie Ann Desmond	\$	198.00
12/10/2024 Alameda HS	Kara Eastwood	\$	198.00
12/10/2024 Alameda HS	Karen Garcia	\$	297.00
12/10/2024 Alameda HS	Karen Mai	\$	198.00
12/10/2024 Alameda HS	Kathleen Passmore	\$	99.00
12/10/2024 Alameda HS	Kathryn Bassett	\$	99.00
12/10/2024 Alameda HS	Kathryn Stemler	\$	99.00
12/10/2024 Alameda HS	Kelly Erin Keefer	\$	297.00
12/10/2024 Alameda HS	Kelly Gregor Hartlaub	\$	297.00
12/10/2024 Alameda HS	Kenneth Yeung	\$	297.00
12/10/2024 Alameda HS	Kennth Choi	\$	198.00
12/10/2024 Alameda HS	Kent Aycock	\$	297.00
12/10/2024 Alameda HS	Kevin Lee	\$	297.00
12/10/2024 Alameda HS	Kevin McSweeney	\$	99.00
12/10/2024 Alameda HS	Kristen Batten	\$	99.00
12/10/2024 Alameda HS	Kristy Carling	\$	297.00
12/10/2024 Alameda HS	Lam Quynh Tonthat	\$	99.00
12/10/2024 Alameda HS	Lance Lum	\$	99.00
12/10/2024 Alameda HS	Laura LeGaux	\$	198.00
12/10/2024 Alameda HS	Laura Miles	\$	198.00
12/10/2024 Alameda HS	Lester Sapitula	\$	297.00
12/10/2024 Alameda HS	Lily Wong	\$	198.00
12/10/2024 Alameda HS	Lin Ren	\$	297.00
12/10/2024 Alameda HS	Lisa Hilley	\$	198.00
12/10/2024 Alameda HS	Lisa Hilley	\$	198.00
12/10/2024 Alameda HS	Lisa Ong	\$	297.00
12/10/2024 Alameda HS	Lisa Truong	\$	198.00
12/10/2024 Alameda HS	Lori Moe	\$	297.00
12/10/2024 Alameda HS	Luis Buenfil	\$	198.00
12/10/2024 Alameda HS	Lynn Esquer	\$	198.00
12/10/2024 Alameda HS	M Hom	\$	198.00
12/10/2024 Alameda HS	Mailisha Chesney	\$	198.00
12/10/2024 Alameda HS	Malvin Whang	\$	297.00
12/10/2024 Alameda HS	Marci Nettles	\$	99.00
12/10/2024 Alameda HS	Matthew Schragar	\$	297.00
12/10/2024 Alameda HS	May Funabiki	\$	99.00
12/10/2024 Alameda HS	Maya Olson	\$	99.00
12/10/2024 Alameda HS	Melinda Quilici	\$	297.00
12/10/2024 Alameda HS	Melisa Alfieri	\$	198.00
12/10/2024 Alameda HS	Michael Biczynski	\$	297.00
12/10/2024 Alameda HS	Michael Johnson	\$	198.00
12/10/2024 Alameda HS	Michael Jonas	\$	99.00
12/10/2024 Alameda HS	Michael Mersch	\$	198.00
12/10/2024 Alameda HS	Michael Smith	\$	297.00
12/10/2024 Alameda HS	Michael Stewart	\$	99.00
12/10/2024 Alameda HS	Michael Wilson	\$	198.00
12/10/2024 Alameda HS	Michele Gee	\$	297.00
12/10/2024 Alameda HS	Michelene Esposito	\$	99.00
12/10/2024 Alameda HS	Michelle Burch	\$	297.00
12/10/2024 Alameda HS	Michelle Coffey	\$	99.00
12/10/2024 Alameda HS	Michelle Lim	\$	297.00
12/10/2024 Alameda HS	Mira Nicole Ramos	\$	198.00
12/10/2024 Alameda HS	Mohammad Kohgadai	\$	198.00
12/10/2024 Alameda HS	Monica Digioacchino	\$	198.00
12/10/2024 Alameda HS	Monica Dortch	\$	99.00
12/10/2024 Alameda HS	Monica Jean Vigil Dombeck	\$	297.00
12/10/2024 Alameda HS	Monica Rosado	\$	99.00

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December 2, 2024 - December 20, 2024

12/10/2024 Alameda HS	Ms Flora Tso	\$	99.00
12/10/2024 Alameda HS	Mylinh Phan	\$	297.00
12/10/2024 Alameda HS	Nancy Park	\$	99.00
12/10/2024 Alameda HS	Nathan Babbitt	\$	198.00
12/10/2024 Alameda HS	Nathan Babbitt	\$	297.00
12/10/2024 Alameda HS	Neil Cochrane	\$	99.00
12/10/2024 Alameda HS	Nemanja Dzokic and Danica Dabic	\$	198.00
12/10/2024 Alameda HS	Neveen Acero	\$	99.00
12/10/2024 Alameda HS	Owen Goodwin	\$	99.00
12/10/2024 Alameda HS	Parousha Zang	\$	297.00
12/10/2024 Alameda HS	Peter and Sarah Yoo	\$	99.00
12/10/2024 Alameda HS	Peter Overholser	\$	99.00
12/10/2024 Alameda HS	Peter Yuen	\$	99.00
12/10/2024 Alameda HS	Philip Luo	\$	198.00
12/10/2024 Alameda HS	Preston Thomas	\$	99.00
12/10/2024 Alameda HS	Ram Mummidi	\$	297.00
12/10/2024 Alameda HS	Ramesh Bulusu	\$	297.00
12/10/2024 Alameda HS	Ramona Malata	\$	99.00
12/10/2024 Alameda HS	Randy Banaria	\$	99.00
12/10/2024 Alameda HS	Raphel Casaes	\$	297.00
12/10/2024 Alameda HS	Raymond Amaguin	\$	198.00
12/10/2024 Alameda HS	Ricky Hendrawan	\$	198.00
12/10/2024 Alameda HS	Ricky Wells	\$	198.00
12/10/2024 Alameda HS	Robert Benson	\$	198.00
12/10/2024 Alameda HS	Robert Todd Brantley	\$	297.00
12/10/2024 Alameda HS	Russell Dawson	\$	99.00
12/10/2024 Alameda HS	Ryan Meith	\$	198.00
12/10/2024 Alameda HS	Sandra Baldonado	\$	198.00
12/10/2024 Alameda HS	Sara Goldsmith	\$	99.00
12/10/2024 Alameda HS	Sarah McAdam	\$	297.00
12/10/2024 Alameda HS	Schut Jer	\$	198.00
12/10/2024 Alameda HS	Scott Larsen	\$	99.00
12/10/2024 Alameda HS	Sherfong Gee	\$	99.00
12/10/2024 Alameda HS	Simon Forder	\$	297.00
12/10/2024 Alameda HS	Soledad Huesca	\$	99.00
12/10/2024 Alameda HS	Song Shao Peng	\$	297.00
12/10/2024 Alameda HS	Sonia Chopra	\$	198.00
12/10/2024 Alameda HS	Stephen Quirk	\$	99.00
12/10/2024 Alameda HS	Steve Kriep	\$	99.00
12/10/2024 Alameda HS	Steven Ichihara	\$	297.00
12/10/2024 Alameda HS	Steven Sedgwick	\$	297.00
12/10/2024 Alameda HS	Susan Blank	\$	99.00
12/10/2024 Alameda HS	Susan Hughes	\$	198.00
12/10/2024 Alameda HS	Svetlana Rishina	\$	297.00
12/10/2024 Alameda HS	Sylvia Balding	\$	297.00
12/10/2024 Alameda HS	Tai Le	\$	297.00
12/10/2024 Alameda HS	Taylor Lam	\$	99.00
12/10/2024 Alameda HS	Ted Schwab	\$	297.00
12/10/2024 Alameda HS	Terence Chea	\$	99.00
12/10/2024 Alameda HS	Terence Chea	\$	297.00
12/10/2024 Alameda HS	Tina Lau	\$	198.00
12/10/2024 Alameda HS	Todd Higashi	\$	99.00
12/10/2024 Alameda HS	Tommy Cheung	\$	297.00
12/10/2024 Alameda HS	Tony Fong	\$	198.00
12/10/2024 Alameda HS	Ursula Salamanca Aldana	\$	99.00
12/10/2024 Alameda HS	Ursula Salamanca Aldana	\$	297.00
12/10/2024 Alameda HS	Van Williams III	\$	198.00
12/10/2024 Alameda HS	Veronica Almonte	\$	297.00
12/10/2024 Alameda HS	Versailles Nail Spa & Waxing Inc	\$	198.00

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12/10/2024 Alameda HS	Vincent Camacho	\$	198.00
12/10/2024 Alameda HS	Vincent Leonard	\$	99.00
12/10/2024 Alameda HS	Yaniv Sherman	\$	99.00
12/10/2024 Alameda HS	Yarmela Pavlovic	\$	99.00
12/10/2024 Alameda HS	Zhong Tan	\$	198.00
12/10/2024 Alameda HS	Zitao Jack Chen	\$	198.00
12/10/2024 Alameda HS	Zorah Braithwaite	\$	198.00
12/11/2024 Alameda HS	Albert Phillipls	\$	297.00
12/11/2024 Alameda HS	Alicia Cernitz-Schwartz	\$	148.50
12/11/2024 Alameda HS	Amelia & Jonathon Foos	\$	297.00
12/11/2024 Alameda HS	Ana Martinez	\$	297.00
12/11/2024 Alameda HS	Andrew Beall	\$	297.00
12/11/2024 Alameda HS	Andrew Leigh Pate	\$	99.00
12/11/2024 Alameda HS	Andrew Yoo	\$	99.00
12/11/2024 Alameda HS	Anthony Lynch Sloan	\$	198.00
12/11/2024 Alameda HS	Barbara Bick	\$	198.00
12/11/2024 Alameda HS	Beatrice Liu	\$	99.00
12/11/2024 Alameda HS	Bianca Ling	\$	297.00
12/11/2024 Alameda HS	Bolbsukh Adiyakhuu Sole Prop	\$	15.00
12/11/2024 Alameda HS	Bryan Schwaritz	\$	148.50
12/11/2024 Alameda HS	Carlo and Rebekah Balboni	\$	99.00
12/11/2024 Alameda HS	Carrie and Erik Purins	\$	198.00
12/11/2024 Alameda HS	Cathy Chan	\$	99.00
12/11/2024 Alameda HS	Chang Zhu	\$	297.00
12/11/2024 Alameda HS	Chaohui Yu	\$	495.00
12/11/2024 Alameda HS	Charles William Pell	\$	297.00
12/11/2024 Alameda HS	Chuang Li	\$	99.00
12/11/2024 Alameda HS	CW Chin	\$	198.00
12/11/2024 Alameda HS	Dale Taylor	\$	99.00
12/11/2024 Alameda HS	Dan Liao	\$	297.00
12/11/2024 Alameda HS	Danielle Takao	\$	99.00
12/11/2024 Alameda HS	David Lamb	\$	396.00
12/11/2024 Alameda HS	David Stroller	\$	198.00
12/11/2024 Alameda HS	Derald Sue	\$	99.00
12/11/2024 Alameda HS	Diana Fan & Allen Fong	\$	297.00
12/11/2024 Alameda HS	Don Huey	\$	297.00
12/11/2024 Alameda HS	Donna Lee Castaneda	\$	198.00
12/11/2024 Alameda HS	Eddie Ng	\$	198.00
12/11/2024 Alameda HS	Elaine Huang	\$	198.00
12/11/2024 Alameda HS	Elisabeth Boone	\$	198.00
12/11/2024 Alameda HS	Elizabeth Anne Ostergren	\$	198.00
12/11/2024 Alameda HS	Eri Hatta-Tsuji	\$	297.00
12/11/2024 Alameda HS	Eric Karlson	\$	297.00
12/11/2024 Alameda HS	Eric Long	\$	99.00
12/11/2024 Alameda HS	Erik Schullstrom	\$	297.00
12/11/2024 Alameda HS	Erika Martinez	\$	198.00
12/11/2024 Alameda HS	Erin Cogan	\$	297.00
12/11/2024 Alameda HS	Hang Nguyen	\$	40.00
12/11/2024 Alameda HS	Harry Chao Hui Zhu	\$	297.00
12/11/2024 Alameda HS	Henny Huynh	\$	99.00
12/11/2024 Alameda HS	Henry Choi	\$	198.00
12/11/2024 Alameda HS	Hopi Breton	\$	99.00
12/11/2024 Alameda HS	Ivan Krasteve	\$	15.00
12/11/2024 Alameda HS	Jack Liu	\$	297.00
12/11/2024 Alameda HS	James Connolly	\$	297.00
12/11/2024 Alameda HS	James Connolly	\$	297.00
12/11/2024 Alameda HS	James Liu	\$	99.00
12/11/2024 Alameda HS	James Urquhart	\$	297.00
12/11/2024 Alameda HS	Janice Ryan	\$	297.00

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12/11/2024 Alameda HS	Jason Dean	\$	396.00
12/11/2024 Alameda HS	Jennifer Carr	\$	198.00
12/11/2024 Alameda HS	Jennifer Dowell	\$	198.00
12/11/2024 Alameda HS	Jinhee Kim	\$	297.00
12/11/2024 Alameda HS	John Galindo	\$	198.00
12/11/2024 Alameda HS	Jose Lopez, Phd	\$	198.00
12/11/2024 Alameda HS	Joyce Cheng	\$	297.00
12/11/2024 Alameda HS	Joyce Cheng	\$	297.00
12/11/2024 Alameda HS	Judelyn Camacho	\$	300.00
12/11/2024 Alameda HS	Judi Lopez	\$	198.00
12/11/2024 Alameda HS	Jung Min Song	\$	297.00
12/11/2024 Alameda HS	Kate Heumann Meyers	\$	297.00
12/11/2024 Alameda HS	Kevin Dong	\$	198.00
12/11/2024 Alameda HS	Kimberly Brooks	\$	198.00
12/11/2024 Alameda HS	Kristin Heckman	\$	297.00
12/11/2024 Alameda HS	Kurt Schober	\$	198.00
12/11/2024 Alameda HS	Lily Lin	\$	198.00
12/11/2024 Alameda HS	Lisa Piazza	\$	297.00
12/11/2024 Alameda HS	Luther Dupree III	\$	99.00
12/11/2024 Alameda HS	Lynh Bui	\$	198.00
12/11/2024 Alameda HS	Maricar Rodriguez	\$	198.00
12/11/2024 Alameda HS	Marissa Yvette Fong	\$	99.00
12/11/2024 Alameda HS	Mehmet Harput	\$	99.00
12/11/2024 Alameda HS	Mikk Teeveer	\$	198.00
12/11/2024 Alameda HS	Mitchell Nguyen	\$	396.00
12/11/2024 Alameda HS	Monica Bhatnagar	\$	300.00
12/11/2024 Alameda HS	Mr. Peter Kha	\$	198.00
12/11/2024 Alameda HS	Navdeep Bisla-Hooper	\$	297.00
12/11/2024 Alameda HS	Nicholas Alan Barillaro	\$	198.00
12/11/2024 Alameda HS	Nicola Ries Taggart	\$	99.00
12/11/2024 Alameda HS	Nicolas Alan Barillaro	\$	297.00
12/11/2024 Alameda HS	Nicolas Alan Barillaro	\$	198.00
12/11/2024 Alameda HS	Philip Leong	\$	297.00
12/11/2024 Alameda HS	Plamen Micovic	\$	99.00
12/11/2024 Alameda HS	Rachel Allgood	\$	297.00
12/11/2024 Alameda HS	Raven Halderman	\$	10.00
12/11/2024 Alameda HS	Raymond Fong	\$	99.00
12/11/2024 Alameda HS	Ricardo Fama Obtera	\$	198.00
12/11/2024 Alameda HS	Ricky Dale Speed	\$	198.00
12/11/2024 Alameda HS	Robert Fy III	\$	297.00
12/11/2024 Alameda HS	Roderick Hirsch	\$	297.00
12/11/2024 Alameda HS	Ronald Feliciano	\$	99.00
12/11/2024 Alameda HS	Ronald Graham	\$	198.00
12/11/2024 Alameda HS	Rowena Manlapaz	\$	99.00
12/11/2024 Alameda HS	Sajan Skaria	\$	198.00
12/11/2024 Alameda HS	Sean Jalleh	\$	99.00
12/11/2024 Alameda HS	Sherry Perez	\$	99.00
12/11/2024 Alameda HS	Stephen Johnson	\$	297.00
12/11/2024 Alameda HS	Susan Lindtner	\$	99.00
12/11/2024 Alameda HS	The Zarehbin Family Trust	\$	198.00
12/11/2024 Alameda HS	Tiffany Tamano	\$	99.00
12/11/2024 Alameda HS	Tung Pang Poon	\$	297.00
12/11/2024 Alameda HS	William McCants	\$	99.00
12/11/2024 Alameda HS	William McCants	\$	297.00
12/11/2024 Alameda HS	William Reynolds	\$	396.00
12/11/2024 Alameda HS	Winnie Leung	\$	99.00
12/11/2024 Alameda HS	Yeasheue Lin	\$	297.00
12/11/2024 Alameda HS	Yen Ngoc Trinh	\$	198.00
12/11/2024 Alameda HS	Yi Weng	\$	297.00

2024-2025
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12/11/2024 Alameda HS	Yvonne Ko	\$ 396.00	
12/11/2024 Alameda HS	Zoltan Dezso	\$ 198.00	
			<u>\$ 129,660.00</u>
12/2/2024 ASTI	John Ryan Shafer	\$ 500.00	
12/4/2024 ASTI	Uka Enkhbold	\$ 10.00	
12/4/2024 ASTI	Grace Chan	\$ 10.00	
12/4/2024 ASTI	Angela Chim	\$ 10.00	
12/4/2024 ASTI	Helen Medeiros	\$ 10.00	
12/4/2024 ASTI	Bianca Ling	\$ 30.00	
12/4/2024 ASTI	Armand Blachot	\$ 10.00	
12/6/2024 ASTI	Daira Popalardo	\$ 10.00	
12/9/2024 ASTI	Meile Liu	\$ 10.00	
12/10/2024 ASTI	Sylvia Neupane	\$ 10.00	
12/10/2024 ASTI	Sylvia Neupane	\$ 10.00	
12/10/2024 ASTI	Viet Tran	\$ 10.00	
			<u>\$ 630.00</u>
11/15/2024 Earhart	The Blackbaud Giving Fund	\$ 40.00	
			<u>\$ 40.00</u>
11/27/2024 Encinal Jr./Sr. HS	The Blackbaud Giving Fund	\$ 60.77	
12/2/2024 Encinal Jr./Sr. HS	Adrienne Storey	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Amy Johnson Garcia	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Andrea Ruport	\$ 25.00	
12/2/2024 Encinal Jr./Sr. HS	Andrea Ruport	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Andrew Clarke Koehler Wiedlea	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Andrew Pratt	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Annette Tisdale	\$ 25.00	
12/2/2024 Encinal Jr./Sr. HS	Annette Tisdale	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Arun Rokade	\$ 125.00	
12/2/2024 Encinal Jr./Sr. HS	Billy Kim	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Candy Lau	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Cathryn Weems	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Cheryl Fletcher	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Cheyenne Haven	\$ 25.00	
12/2/2024 Encinal Jr./Sr. HS	Christopher Heifner	\$ 10.00	
12/2/2024 Encinal Jr./Sr. HS	College Board	\$ 250.00	
12/2/2024 Encinal Jr./Sr. HS	Dianne Wood	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Duc Huu Mai	\$ 297.00	
12/2/2024 Encinal Jr./Sr. HS	Elizabeth Burton	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Emily Pabarcus	\$ 10.00	
12/2/2024 Encinal Jr./Sr. HS	Eric and Demitria Lewis	\$ 25.00	
12/2/2024 Encinal Jr./Sr. HS	Eric Antebi	\$ 297.00	
12/2/2024 Encinal Jr./Sr. HS	Erica Peck	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Erin Engstrom	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Ernesto Langarica	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Francesca Swales	\$ 25.00	
12/2/2024 Encinal Jr./Sr. HS	Go Fan/Huddle Tickets	\$ 850.00	
12/2/2024 Encinal Jr./Sr. HS	Go Fan/Huddle Tickets	\$ 1,150.00	
12/2/2024 Encinal Jr./Sr. HS	Go Fan/Huddle Tickets	\$ 950.00	
12/2/2024 Encinal Jr./Sr. HS	Gordon Sun	\$ 15.00	
12/2/2024 Encinal Jr./Sr. HS	Heather Cleveland Design	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	James Jose Stobaugh	\$ 198.00	
12/2/2024 Encinal Jr./Sr. HS	Jane Rebecca Kaplan	\$ 5.00	
12/2/2024 Encinal Jr./Sr. HS	Jason Patrick Hannigan	\$ 25.00	
12/2/2024 Encinal Jr./Sr. HS	Jason Patrick Hannigan	\$ 297.00	
12/2/2024 Encinal Jr./Sr. HS	Jennifer Huggans-Zapeta	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Jeremy Madsen	\$ 25.00	
12/2/2024 Encinal Jr./Sr. HS	Jeremy Madsen	\$ 99.00	
12/2/2024 Encinal Jr./Sr. HS	Jerry Chen	\$ 297.00	
12/2/2024 Encinal Jr./Sr. HS	Jim Treman	\$ 99.00	

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12/2/2024	Encinal Jr./Sr. HS	Jo Ann Zulaica	\$	401.00
12/2/2024	Encinal Jr./Sr. HS	Jo Ann Zulaica	\$	25.00
12/2/2024	Encinal Jr./Sr. HS	John Ericson	\$	198.00
12/2/2024	Encinal Jr./Sr. HS	John Gilles	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Jose Queriapa	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	Joseph Daly	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	Julian Kean Fix	\$	198.00
12/2/2024	Encinal Jr./Sr. HS	K.S. Balingit	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	Karen Myvett	\$	100.00
12/2/2024	Encinal Jr./Sr. HS	Karin Rosen	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Kate Elizabeth Schatz	\$	25.00
12/2/2024	Encinal Jr./Sr. HS	Kate Elizabeth Schatz	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Kevin Zimmerman	\$	200.00
12/2/2024	Encinal Jr./Sr. HS	Laria Phippen	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	Marcy Memmott	\$	198.00
12/2/2024	Encinal Jr./Sr. HS	Marin Academy	\$	425.00
12/2/2024	Encinal Jr./Sr. HS	Michael Brune	\$	25.00
12/2/2024	Encinal Jr./Sr. HS	N. Halisky	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Nancy Huynh	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	NeedMyTranscript	\$	2.00
12/2/2024	Encinal Jr./Sr. HS	Perrin Phillips	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Rajen Giri	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Raphael Esra Paano	\$	5.00
12/2/2024	Encinal Jr./Sr. HS	Ray Austin Wood	\$	124.00
12/2/2024	Encinal Jr./Sr. HS	Sara Rocha Canepa	\$	20.00
12/2/2024	Encinal Jr./Sr. HS	Sara Rocha Canepa	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Seton Schiraga	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Shai Kahana	\$	198.00
12/2/2024	Encinal Jr./Sr. HS	Shao Cong Chen	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Stephanie Chandler	\$	197.35
12/2/2024	Encinal Jr./Sr. HS	Susan Lynn Klingaman	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Susan Ono Mochizuki	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	The Hernandez Living Trust	\$	198.00
12/2/2024	Encinal Jr./Sr. HS	The Wong Family Trust	\$	396.00
12/2/2024	Encinal Jr./Sr. HS	Thomas Phu	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Thuc Nguyen	\$	396.00
12/2/2024	Encinal Jr./Sr. HS	Tim Velasco	\$	25.00
12/2/2024	Encinal Jr./Sr. HS	Tim Velasco	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	Timothy or Stephanie Lindeen	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Tomasz Wienskowski	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Tomasz Wienskowski	\$	297.00
12/2/2024	Encinal Jr./Sr. HS	Travis Tyrone Wilson	\$	99.00
12/2/2024	Encinal Jr./Sr. HS	Vanh Sengaroune	\$	198.00
12/2/2024	Encinal Jr./Sr. HS	Victoria Morales	\$	396.00
12/2/2024	Encinal Jr./Sr. HS	Vinh Dinh Tran	\$	25.00
12/2/2024	Encinal Jr./Sr. HS	Wen Chang Albert Tan	\$	25.00
12/2/2024	Encinal Jr./Sr. HS	Wen Chang Albert Tan	\$	396.00
12/2/2024	Encinal Jr./Sr. HS	Wendy Williamson	\$	99.00
12/6/2024	Encinal Jr./Sr. HS	California Interscholastic Federation	\$	1,908.00
12/6/2024	Encinal Jr./Sr. HS	Dublin High School	\$	425.00
12/6/2024	Encinal Jr./Sr. HS	Encinal Jr/Sr HS ASB	\$	11,169.28
12/6/2024	Encinal Jr./Sr. HS	Encinal Jr/Sr HS ASB	\$	832.85
12/6/2024	Encinal Jr./Sr. HS	Go Fan/Huddle Tickets	\$	2,495.00
12/6/2024	Encinal Jr./Sr. HS	Go Fan/Huddle Tickets	\$	1,840.00
12/6/2024	Encinal Jr./Sr. HS	Irvington High School	\$	425.00
12/7/2024	Encinal Jr./Sr. HS	Julia Shafer	\$	200.00
12/11/2024	Encinal Jr./Sr. HS	Encinal Jr/Sr HS ASB	\$	13,865.78
12/11/2024	Encinal Jr./Sr. HS	Eric Antebi	\$	1,000.00

\$ 50,078.03

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December 2, 2024 - December 20, 2024

11/20/2024 Lincoln MS	Lincoln Middle School Music Boosters	\$	1,695.65	
11/21/2024 Lincoln MS	Katrina Castello	\$	27.00	
11/23/2024 Lincoln MS	Avery Harper	\$	27.00	
12/2/2024 Lincoln MS	Ben Park	\$	23.00	
12/4/2024 Lincoln MS	Melissa Moses	\$	27.00	
12/5/2024 Lincoln MS	Randy Pham	\$	27.00	
12/9/2024 Lincoln MS	Molly Owens	\$	23.00	
				<u>\$ 1,849.65</u>
12/11/2024 Otis	Otis Elementary PTA	\$	25,000.00	
				<u>\$ 25,000.00</u>
12/3/2024 Paden	Charities Aid Foundation America	\$	20.60	
				<u>\$ 20.60</u>
11/18/2024 Ruby Bridges	Dorian Photography	\$	382.11	
11/19/2024 Ruby Bridges	Brian Landers and Van Diep	\$	60.00	
11/21/2024 Ruby Bridges	Nation's Foodservice	\$	139.96	
				<u>\$ 582.07</u>
				<u><u>\$ 207,860.35</u></u>

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Appointment of North Region SELPA Community Advisory Committee (CAC) Representative for AUSD

Item Type: Consent

Background: Staff are proposing the following two candidates as AUSD's representatives to the North Region SELPA Community Advisory Committee (CAC).

1. Ms. Caroline Brossard
2. Ms. Monika Russi (Alternate)

Ms. Brossard has been involved with the district for more than 7 years. She has children who attend AUSD schools and is an active leader within our community. Ms. Brossard is one of the founding members of Alameda Mosaic and has been a part of the CCEIS and SEP planning committees for the last few years. Since the recent renewal of the Community Advisory Committee (CAC), Ms. Brossard has been a voting member for Alameda. She has also been a member of their Executive Board. The CAC is eager to have Ms. Brossard continue her role as a voting member of the group.

Ms. Russi is a lifelong Alamedan. She grew up here on the Island and attended the local schools for elementary and secondary levels. After serving time in the military, Ms. Russi came back to reside in Alameda. She is currently raising two boys who attend AUSD schools. Ms. Russi has supported the special education programs over the years and is currently a Special Education Teacher at Love Elementary.

If approved, Ms. Brossard and Ms. Russi will represent AUSD in the SELPA CAC for a 2-year term from January 2025 through January 2027.

AUSD LCAP Goals: 3. Support parent/guardian development as knowledgeable partners and effective advocates for student success.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: Approve as submitted.

AUSD Guiding Principle: #4 - Parental involvement and community engagement are integral to student success.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Bill Warrants and Payroll Registers

Item Type: Consent

Background: Education Code 42631 requires the Board of Education to review and approve all payments from district funds.

The uploaded register contains *fifteen* (15) redactions where posting that information would violate confidentiality. Therefore, the district is posting all bills and warrants except for those redacted.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): Will reduce the available funds of each respective site/department budget by \$7,671,052.44.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
☐ Summary of Register	1/7/2025	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Board Bylaws: BB 9010 Public Statements and BB 9012 Board Member Electronic Communications

Item Type: Action

Background: ***BB 9010 Public Statements and BB 9012 Board Member Electronic Communications:*** These bylaws were part of the September 2024 CSBA policy update packet. They were brought to the Board Policy Subcommittee for review by the Board Members.

- BB 9010 Public Statements
- BB 9012 Board Member Electronic Communications

After discussion, the Board Policy subcommittee can direct staff to:

1. The bylaw(s) will be added to the next Board Policy Subcommittee meeting for further discussion and possible revision by Subcommittee members.
2. The bylaw(s) will be added to the agenda for a regularly scheduled Board meeting so the full Board can weigh in on any further changes in public.
3. The bylaw(s) will be approved as is by the full Board at a regularly scheduled public Board meeting.

Staff are seeking approval of the full Board to update the attached Bylaws per CSBA's recommendations.

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.| 2a. Support all students in becoming college and career ready.| 2b. Support all English Learners (ELs) in becoming college and career ready.| 3. Support parent/guardian development as knowledgeable partners and effective advocates for student success.| 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: Other

Submitted for review and discussion per Board Member Referral.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.| #2 - Teachers must challenge and support all students to reach their highest academic and personal potential.| #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #4 - Parental involvement and community engagement are integral to student

success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.| #7 - All employees must receive respectful treatment and professional support to achieve district goals.

Submitted By: Board Member Referral

ATTACHMENTS:

	Description	Upload Date	Type
▣	BB 9010 Public Statements	1/10/2025	Backup Material
▣	BB 9012 Board Member Electronic Communications	1/8/2025	Backup Material

Bylaw 9010: Public Statements

Status: ADOPTED

Original Adopted Date: ~~08/25/2009~~09/01/1990 | Last Revised Date: ~~03/11/2014~~09/01/2024 |
Last Reviewed Date: ~~03/11/2014~~09/01/2024

The Governing ~~Board of Education~~ recognizes the responsibility of Board members in their role as community leaders to participate in public discourse on matters of civic or community interest, including those involving the district, and their right to freely express their personal views. However, to ensure communication of a consistent, unified message regarding district issues, Board members are expected to respect the authority of the Board to choose its representatives, to communicate its positions, and to abide by established protocols.

Board Spokesperson

All public statements authorized to be made on behalf of the Board shall be made by the Board president or, if appropriate, by the Superintendent or, with respect to a specific issue or topic, other ~~designated~~ representative.

as designated by the Board or Board president.

When speaking for the ~~district, the Board encourages its spokespersons to~~ Board, a spokesperson shall exercise restraint and tact and ~~to~~ communicate ~~the message~~ in a manner that promotes public confidence in the Board's leadership.

Board spokespersons shall not disclose confidential information or information received in closed session except when authorized by a majority of the Board ~~or by law.~~ (Government Code 54963)

Statements by Individual Board Members

When speaking to community groups, members of the public, or the media, individual Board members should recognize that their statements may be perceived as reflecting the views and positions of the Board. Board members have a responsibility to identify personal viewpoints as such and not as the viewpoint of the Board.

In addition, the Board encourages members who participate on social networking sites, blogs, or other discussion or informational sites when a viewpoint is held by an individual Board member rather than the Board as a whole. For example, a Board member may shall include a disclaimer on the Board member's personal social media account that the Board member is expressing personal viewpoints and not those of the Board or the district.

Board members who opt to express their opinions on district matters, whether in-person or online, are expected to conduct themselves in a respectful, courteous, and professional manner and to model good behavior for district students and the community. ~~Such electronic communications are subject to the same standards and protocols established for other forms of communication, and the disclosure requirements of the California Public Records Act may likewise apply to them.~~

Policy Reference Disclaimer:

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

State	Description
Ed. Code 35010	<u>Control of district; prescription and enforcement of rules</u>
Gov. Code 54960	<u>Actions to stop or prevent violation of meeting provisions</u>
Gov. Code 54963	<u>Unauthorized disclosure of confidential information</u>
Gov. Code 7920.000-7930.170	<u>California Public Records Act</u>
Management Resources	Description
Court Decision	Lindke v. Freed (2024) 601 U.S. 187
Website	<u>CSBA District and County Office of Education Legal Services</u>
Website	<u>CSBA</u>

Cross References

Code	Description
0450	Comprehensive Safety Plan <u>Comprehensive Safety Plan</u>
0450	Comprehensive Safety Plan <u>Comprehensive Safety Plan</u>
1000	Concepts And Roles <u>Concepts And Roles</u>
1100	Communication With The Public <u>Communication With The Public</u>
1112 <u>1100</u>	Communication With The Public <u>Media Relations</u>
1113 <u>1112</u>	Media Relations <u>District And School Websites</u>
1113	District And School Websites <u>District And School Websites</u>
1113	District And School Websites <u>District And School Websites</u>

Bylaw 9010: Public Statements

Status: ADOPTED

Original Adopted Date: 08/25/2009 | **Last Revised Date:** 03/11/2014 | **Last Reviewed Date:** 03/11/2014

The Governing Board recognizes the responsibility of Board members in their role as community leaders to participate in public discourse on matters of civic or community interest, including those involving the district, and their right to freely express their personal views. However, to ensure communication of a consistent, unified message regarding district issues, Board members are expected to respect the authority of the Board to choose its representatives, to communicate its positions, and to abide by established protocols.

Board Spokesperson

All public statements authorized to be made on behalf of the Board shall be made by the Board president or, if appropriate, by the Superintendent or, with respect to a specific issue or topic, other representative as designated by the Board president.

When speaking for the Board, a spokesperson shall exercise restraint and tact and communicate in a manner that promotes public confidence in the Board's leadership.

Board spokespersons shall not disclose confidential information or information received in closed session except when authorized by a majority of the Board or by law. (Government Code 54963)

Statements by Individual Board Members

When speaking to community groups, members of the public, or the media, individual Board members should recognize that their statements may be perceived as reflecting the views and positions of the Board. Board members have a responsibility to identify when a viewpoint is held by an individual Board member rather than the Board as a whole. For example, a Board member shall include a disclaimer on the Board member's personal social media account that the Board member is expressing personal viewpoints and not those of the Board or the district.

Board members who opt to express their opinions on district matters, whether in-person or online, are expected to conduct themselves in a respectful, courteous, and professional manner and to model good behavior for district students and the community.

Policy Reference Disclaimer:

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

State

Ed. Code 35010

Description

[Control of district; prescription and enforcement of rules](#)

Bylaw 9012: Board Member Electronic Communications

Status: ADOPTED

Original Adopted Date: ~~08/25/2009~~11/01/2008 | **Last Revised Date:** 09/01/2024 | **Last Reviewed Date:** ~~08/25/2009~~09/01/2024

The Governing Board of Education ~~recognizes that electronic communication among Board members and between Board members, district administration, and members of the public~~ is an efficient and convenient way for Board members to communicate and expedite the exchange of information ~~and to help keep the community informed about the goals, programs, and achievements of the district and its schools with each other, district staff, and members of the public.~~ Board members shall exercise caution ~~so as to ensure that electronic communications are not used as a means for the Board to deliberate outside of an agendaized Board meeting.~~

compliance with the Brown Act, the Public Records Act, and other applicable laws.

A majority of the Board shall not, outside of an authorized meeting, use a series of electronic communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

Examples of permissible electronic communications concerning district business include, but are not limited to, dissemination of Board meeting agendas and agenda packets, reports of activities from the Superintendent, and reminders regarding meeting times, dates, and places.

Board members may engage in separate conversations or communications with members of the public on a social media platform to answer questions, provide information, or solicit information regarding a matter that is within the subject matter jurisdiction of the Board as long as a majority of the Board does not use the platform to discuss among themselves any business of a specific nature that is within the subject matter jurisdiction of the Board. Additionally, Board members are prohibited from using digital icons, such as "likes" or "emojis," that express reactions to communications made by other Board members regarding matters within the subject matter jurisdiction of the Board. (Government Code 54952.2)

Board members shall make every effort to ensure that their electronic communications conform to Board Bylaw 9010 - Public Statements and shall forward any complaints or requests for information to the Superintendent in accordance with applicable Board bylaws.

To the extent possible, electronic communications regarding any district-related business shall be transmitted through a district-provided device or account. When any such communication is

transmitted through a Board member's personal device or account, the Board member shall copy the communication to a district electronic storage device for easy retrieval.

This Bylaw does not apply to Board member electronic communications not related to district business or not conducted by a Board member in the Board member's official capacity.

~~Board members shall make every effort to ensure that their electronic communications conform to the same standards and protocols established for other forms of communication. A Board member may respond, as appropriate, to an electronic communication received from a member of the community and should make clear that his/her response does not necessarily reflect the views of the Board as a whole. Any complaint or request for information should be forwarded to the Superintendent in accordance with Board bylaws and protocols so that the issue may receive proper consideration and be handled through the appropriate district process. As appropriate, communication received from the press shall be forwarded to the designated district spokesperson.~~

~~In order to minimize the risk of improper disclosure, Board members shall avoid reference to confidential information and information acquired during closed session.~~

~~Board members may use electronic communications to discuss matters other than district business with each other, regardless of the number of members participating in the discussion.~~

~~Like other writings concerning district business, a Board member's electronic communication may be subject to disclosure under the California Public Records Act.~~

Policy Reference Disclaimer:

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

State	Description
Ed. Code 35140	<u>Time and place of meetings</u>
Ed. Code 35145	<u>Public meetings</u>
Ed. Code 35145.5	<u>Agenda; public participation and regulations</u>
Ed. Code 35147	<u>Open meeting laws exceptions</u>
Gov. Code 11135	<u>Prohibition of discrimination</u>
Gov. Code 54950-54963	<u>The Ralph M. Brown Act</u>
Gov. Code 54952.2	<u>Meeting; defined</u>
Gov. Code 54953	<u>Meetings to be open and public; attendance</u>
Gov. Code 54954.2	<u>Agenda posting requirements; board actions</u>
Gov. Code 7920.000-7930.215	<u>California Public Records Act</u>

Management Resources **Description**

Bylaw 9012: Board Member Electronic Communications

Status: ADOPTED

Original Adopted Date: 08/25/2009 | **Last Reviewed Date:** 08/25/2009

The Governing Board recognizes that electronic communication is an efficient and convenient way for Board members to communicate and expedite the exchange of information with each other, district staff, and members of the public. Board members shall exercise caution to ensure compliance with the Brown Act, the Public Records Act, and other applicable laws.

A majority of the Board shall not, outside of an authorized meeting, use a series of electronic communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

Examples of permissible electronic communications concerning district business include, but are not limited to, dissemination of Board meeting agendas and agenda packets, reports of activities from the Superintendent, and reminders regarding meeting times, dates, and places.

Board members may engage in separate conversations or communications with members of the public on a social media platform to answer questions, provide information, or solicit information regarding a matter that is within the subject matter jurisdiction of the Board as long as a majority of the Board does not use the platform to discuss among themselves any business of a specific nature that is within the subject matter jurisdiction of the Board. Additionally, Board members are prohibited from using digital icons, such as "likes" or "emojis," that express reactions to communications made by other Board members regarding matters within the subject matter jurisdiction of the Board. (Government Code 54952.2)

Board members shall make every effort to ensure that their electronic communications conform to Board Bylaw 9010 - Public Statements and shall forward any complaints or requests for information to the Superintendent in accordance with applicable Board bylaws.

To the extent possible, electronic communications regarding any district-related business shall be transmitted through a district-provided device or account. When any such communication is transmitted through a Board member's personal device or account, the Board member shall copy the communication to a district electronic storage device for easy retrieval.

This Bylaw does not apply to Board member electronic communications not related to district business or not conducted by a Board member in the Board member's official capacity.

Policy Reference Disclaimer:

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

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of CSBA Recommended Updates to Board Policies Reviewed at the January 7th Board Policy Subcommittee Meeting

Item Type: Consent

Background: Updates to Board Policies, Administrative Regulations, and Board Bylaws are provided by the California School Boards Association (CSBA) four times a year: March, June, September, and December. These recommendations are reviewed by Cabinet members prior to being presented to the Board Policy subcommittee for approval.

The Board Policy subcommittee can direct staff to:

- 1) Bring the item(s) back to the subcommittee with suggested edits for further review.
- 2) Present the item(s) to the full Board for discussion at a regular Board of Education meeting.
- 3) Add the item(s) for approval by the Board of Education at a regularly scheduled public Board meeting.

The following policies were reviewed at the Board Policy Subcommittee meeting on January 7th, and are being recommended for approval by the full Board.

- BP 0510 School Accountability Report Card
- BP 1114 District Sponsored Social Media
- BP 1313 Civility
- BP 4040 Employee Use of Technology
- BP 5146 Married/Pregnant/Parenting Students
- BP 5147 Dropout Prevention
- BP 6112 School Day
- BP 6142.92 Mathematics Instruction
- BP 6152.2 Placement in Mathematics Course
- BP 6163.4 Student Use of Technology
- BP 6177 Summer Learning Programs
- BB 9124 Attorney
- BB 9223 Filling Vacancies
- BB 9320 Meetings and Notices
- BB 9321 Closed Session
- BB 9323.2 Actions by the Board

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.| 2a. Support all students in becoming college and career ready.| 2b. Support all English Learners (ELs) in becoming college and career ready.| 3. Support

parent/guardian development as knowledgeable partners and effective advocates for student success.| 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.| #2 - Teachers must challenge and support all students to reach their highest academic and personal potential.| #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #4 - Parental involvement and community engagement are integral to student success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.| #7 - All employees must receive respectful treatment and professional support to achieve district goals.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

ATTACHMENTS:

Description	Upload Date	Type
<input type="checkbox"/> BP 0510_School Accountability Report Card	11/27/2024	Backup Material
<input type="checkbox"/> BP 1114_District Sponsored Social Media	11/27/2024	Backup Material
<input type="checkbox"/> BP 1313_Civility NEW	11/27/2024	Backup Material
<input type="checkbox"/> BP 4040_Employee Use of Technology	12/6/2024	Backup Material
<input type="checkbox"/> BP 5146_Married_Pregnant_Parenting Students	11/27/2024	Backup Material
<input type="checkbox"/> BP 5147_Dropout Prevention	11/27/2024	Backup Material
<input type="checkbox"/> BP 6112_School Day	11/27/2024	Backup Material
<input type="checkbox"/> BP 6142.92_Mathematics Instruction	11/27/2024	Backup Material
<input type="checkbox"/> BP 6152.1_Placement in Mathematics Courses	11/27/2024	Backup Material
<input type="checkbox"/> BP 6163.4_Student Use of Technology	12/6/2024	Backup Material
<input type="checkbox"/> BP 6177_Summer Learning Programs	11/27/2024	Backup Material
<input type="checkbox"/> BB 9124 Attorney	11/27/2024	Backup Material
<input type="checkbox"/> BB 9223_Filling Vacancies	11/27/2024	Backup Material
<input type="checkbox"/> BB 9320_Meetings and Notices	11/27/2024	Backup Material
<input type="checkbox"/> BB 9321_Closed Session	11/27/2024	Backup Material
<input type="checkbox"/> BB 9323.2_Actions by the Board	11/27/2024	Backup Material

Policy 0510: School Accountability Report Card

Status: ADOPTED

Original Adopted Date: ~~08/25/2009~~11/01/2003 | Last Revised Date: 09/01/2024 | Last Reviewed Date: ~~08/25/2009~~09/01/2024

The Governing ~~Board of Education~~ recognizes its responsibility to inform parents/guardians and the community about the conditions, needs, and progress at each district school and to provide data by which parents/guardians can make meaningful comparisons between schools. The process of gathering and analyzing data also provides opportunities for school and district staff to review achievements and identify areas for improvement.

The Board shall annually issue a school accountability report card (SARC) for each school site. (Education Code 35256)

In preparing the district's report cards, the Superintendent or designee may choose to use or adapt the model template provided by the California Department of Education. If the model template is not used, the Superintendent or designee shall ensure that data are~~is~~ reported in a manner that is consistent with the definitions for school conditions as provided in the template. At least every three years, the Board shall compare the content of the district's ~~report cards~~SARCs to the state's model template, recognizing that variances are allowed by law as necessary to meet local needs. (Education Code 33126.1, 35256)

The Board shall annually approve the SARCs for all district schools and shall evaluate the data contained in the SARCs as part of the Board's regular review of the effectiveness of the district's programs, personnel, and fiscal operations.

The Superintendent or designee shall develop strategies for communicating the information contained in the SARCs to all stakeholders, including opportunities for staff and the community to discuss their content.

Notification and Dissemination of SARCs

Annually, on or before February 1 of each year, the Superintendent or designee shall publicize the issuance of the SARCs, make the SARCs available on the district's website, and notify parents/guardians that a hard copy shall be provided upon request. (Education Code 33126,

35256, 35258)

Additionally, when 15 percent or more of a school's students speak a single primary language other than English, the SARC shall be translated into that other language. (Education Code 48985)

In addition, the SARC shall be provided in an understandable and uniform format and, to the extent practicable, provided in a language that parents/guardians can understand. (Education Code 33126, 35256; 20 USC 6311)

Notification and Dissemination of SARCs

~~The Superintendent or designee shall annually publicize the issuance of the SARCs and notify parents/guardians that a paper copy will be provided upon request. On or before February 1 of each year, the Superintendent or designee shall make the SARCs available in paper copy and on the Internet. (Education Code 35256)~~

Policy Reference Disclaimer:

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

State	Description
CA Constitution Article 16, Section 8.5(e)	Allocations to State School Fund
Ed. Code 1240	County superintendent of schools; duties
Ed. Code 17002	State School Building Lease-Purchase Law, including definition of good repair
Ed. Code 17014	Plan for building maintenance
Ed. Code 17032.5	Portable classroom maintenance
Ed. Code 17070.15	School Facilities Act; definitions
Ed. Code 17089	Portable classroom maintenance
Ed. Code 33126	School accountability report card
Ed. Code 33126.1	School Accountability Report Card model template
Ed. Code 33126.15	School Accountability Report Card template
Ed. Code 33126.2	Secretary of Education school accountability report card study
Ed. Code 35256	School Accountability Report Card
Ed. Code 35256.1	Information required in the School Accountability Report Card

Policy 0510: School Accountability Report Card

Status: ADOPTED

Original Adopted Date: 08/25/2009 | **Last Revised Date:** | **Last Reviewed Date:**

The Governing Board recognizes its responsibility to inform parents/guardians and the community about the conditions, needs, and progress at each district school and to provide data by which parents/guardians can make meaningful comparisons between schools. The process of gathering and analyzing data also provides opportunities for school and district staff to review achievements and identify areas for improvement.

The Board shall annually issue a school accountability report card (SARC) for each school site. (Education Code 35256)

In preparing the district's report cards, the Superintendent or designee may choose to use or adapt the model template provided by the California Department of Education. If the model template is not used, the Superintendent or designee shall ensure that data is reported in a manner that is consistent with the definitions for school conditions as provided in the template. At least every three years, the Board shall compare the content of the district's SARCs to the state's model template, recognizing that variances are allowed by law as necessary to meet local needs. (Education Code 33126.1, 35256)

The Board shall annually approve the SARCs for all district schools and shall evaluate the data contained in the SARCs as part of the Board's regular review of the effectiveness of the district's programs, personnel, and fiscal operations.

The Superintendent or designee shall develop strategies for communicating the information contained in the SARCs to all stakeholders, including opportunities for staff and the community to discuss their content.

Notification and Dissemination of SARCs

Annually, on or before February 1 of each year, the Superintendent or designee shall publicize the issuance of the SARCs, make the SARCs available on the district's website, and notify parents/guardians that a hard copy shall be provided upon request. (Education Code 33126, 35256, 35258)

Additionally, when 15 percent or more of a school's students speak a single primary language other than English, the SARC shall be translated into that other language. (Education Code 48985)

In addition, the SARC shall be provided in an understandable and uniform format and, to the extent practicable, provided in a language that parents/guardians can understand. (Education Code 33126, 35256; 20 USC 6311)

Policy 1114: District-Sponsored Social Media

Status: ADOPTED

Original Adopted Date: ~~06/26/2012~~07/01/2011 | Last Revised Date: 09/01/2024 | Last Reviewed Date: ~~06/26/2012~~09/01/2024

The ~~Governing Board of Education~~ recognizes the value of ~~technology such as~~ social media ~~platforms in promoting to share district information with families and the community and promote~~ community involvement and collaboration ~~in district decisions~~. The purpose of any official district social media ~~platform account~~ shall be to further the district's vision and mission, ~~to~~ support student learning and staff professional development, and ~~to~~ enhance communication ~~and engagement~~ with students, ~~parents/guardians/families~~, staff, and community members.

The Superintendent or designee shall ensure that the content posted by the district on an official district social media account is accessible to individuals with disabilities.

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

Guidelines for Content

Official district social media ~~platforms accounts~~ shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. ~~By creating these official sites and allowing for public comment, the Board does. This policy is not intendintended~~ to create ~~a limited an open~~ public forum or otherwise guarantee an individual's right to free speech.

on any of the official district social media accounts even if one or more features on the account that permit interaction with and between members of the public are enabled.

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

, and any other user expectations or conditions as specified in the accompanying administrative regulation.

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

Staff or students who post prohibited content or otherwise engage with an official district social media account in a manner that violates board policies and administrative regulations shall be subject to discipline in accordance with districts such applicable policies and administrative regulations. ~~Each school site shall also post this statement on their individual social media sites to advise users of this policy language.~~

Users of official district social media platforms accounts, and anyone who posts, replies, or otherwise leaves a digital footprint on an official district social media account, should be aware of the public nature and accessibility of social media and that such information posted or left on an official district social media account may be considered a public record subject to disclosure under the Public Records Act. ~~The Board expects users to conduct themselves in a respectful, courteous, and professional manner. Each school site shall also post this statement on their individual social media sites to advise users of this policy language.~~

Privacy

~~The~~

To the extent practicable, the Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media platforms.

Board policy pertaining accounts.

As it pertains to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, as specified official district social media accounts shall operate in accordance with Board Policy 1113 - District and School Web Sites, shall also apply to official district social media platforms.

Websites.

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

Policy Reference Disclaimer:

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

State

Ed. Code 32260-32262

Ed. Code 35182.5

Ed. Code 48900

Description

[Interagency School Safety Demonstration Act of 1985](#)

[Contracts for advertising](#)

[Grounds for suspension or expulsion](#)

Policy 1114: District-Sponsored Social Media

Status: ADOPTED

Original Adopted Date: 06/26/2012 | **Last Revised Date:** | **Last Reviewed Date:**

The Governing Board recognizes the value of social media to share district information with families and the community and promote community involvement and collaboration in district decisions. The purpose of any official district social media account shall be to further the district's vision and mission, to support student learning and staff professional development, and to enhance communication and engagement with students, families, staff, and community members. The Superintendent or designee shall ensure that the content posted by the district on an official district social media account is accessible to individuals with disabilities.

The Superintendent or designee shall develop content guidelines and protocols for official district social media accounts to ensure public access, appropriate and responsible use, and compliance with law, board policy, and administrative regulation.

Guidelines for Content

Official district social media accounts shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. This policy is not intended to create an open public forum or otherwise guarantee an individual's right to free speech on any of the official district social media accounts even if one or more features on the account that permit interaction with and between members of the public are enabled.

The Superintendent or designee shall ensure that the limited purpose of official district social media accounts is clearly communicated to users. Each account shall contain a statement specifying the purposes of the account, that the account shall only be used for such purposes, and any other user expectations or conditions as specified in the accompanying administrative regulation.

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

Staff or students who post prohibited content or otherwise engage with an official district social media account in a manner that violates board policies and administrative regulations shall be subject to discipline in accordance with such applicable policies and regulations.

Users of official district social media accounts, and anyone who posts, replies, or otherwise leaves a digital footprint on an official district social media account, should be aware of the public nature and accessibility of social media and that such information posted or left on an official district social media account may be considered a public record subject to disclosure under the Public Records Act.

To the extent practicable, the Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media accounts.

As it pertains to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, official district social media accounts shall operate in accordance with Board Policy 1113 - District and School Websites.

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

Policy Reference Disclaimer:

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

State	Description
Ed. Code 32260-32262	<u>Interagency School Safety Demonstration Act of 1985</u>
Ed. Code 35182.5	<u>Contracts for advertising</u>
Ed. Code 48900	<u>Grounds for suspension or expulsion</u>
Ed. Code 48907	<u>Exercise of free expression; time, place, and manner rules and regulations</u>
Ed. Code 48950	<u>Speech and other communication</u>
Ed. Code 49061	<u>Definitions; directory information</u>
Ed. Code 49073	<u>Release of directory information</u>
Ed. Code 60048	<u>Commercial brand names, contracts or logos</u>
Gov. Code 3307.5	<u>Publishing identity of public safety officers</u>
Gov. Code 54952.2	<u>Brown Act; definition of meeting</u>
Gov. Code 7920.000-7930.215	<u>California Public Records Act</u>
Federal	Description
17 USC 101-1101	Federal copyright law
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
29 USC 157	Employee rights to engage in concerted, protected activity
29 USC 794	Rehabilitation Act of 1973; Section 504

Policy 1313: Civility

Status: ADOPTED

Original Adopted Date: TBD | Last Reviewed Date:

The Governing Board recognizes the impact that civility has on the effective operation of the district, including its role in creating a safe and positive school climate and enabling a focus on student well-being, learning, and achievement. The Board believes that each person should be treated with dignity and respect in their interactions within the school community.

The Board understands that the First Amendment provides strong protection for speech. However, the Board expects that all speech and expression will comport with norms of civil behavior on district grounds, in district facilities, during district activities or events, and in the use of district electronic/digital systems and platforms.

Civil behavior is polite, courteous, and reasonable behavior which is respectful to others and includes integrity, honesty, acceptance, timeliness, dependability, observance of laws and rules, and effective communication.

The Board and district staff shall model civil behavior as an example of behavior that is expected throughout the district. Practices that promote civil behavior include actively listening, giving full attention to the speaker, and refraining from interruptions; welcoming and encouraging participation, input, and feedback through stakeholder engagement; promptly responding to concerns; and embracing varying and diverse viewpoints. Such practices may be incorporated into governance standards adopted by the Board or Superintendent and/or professional standards or codes of conduct for employees as specified in district policies and regulations.

Students, staff, parents/guardians, and community members should be educated in the recognition, development, and demonstration of civil behavior. The Superintendent or designee may incorporate related concepts in the curriculum, provide staff development activities, and/or communicate this policy to the school community.

Students, staff, parents/guardians, and community members shall not communicate or behave in a manner that causes disruption; hinders the orderly conduct of district operations, the educational program, or any other district program or activity; or creates an unsafe learning or working environment. The Superintendent or designee may respond to disruptive, violent, or threatening behavior in accordance with law and as specified in BP/AR 3515.2 Disruptions.

Behavior by students or staff that is discriminatory, harassing, or intimidating, including sexual harassment, bullying, and/or hate violence, or behavior that is in any other way unlawful, is prohibited and is subject to discipline in accordance with law and as specified in district policy and regulations.

Policy 4040: Employee Use Of Technology

Status: ADOPTED

Original Adopted Date: 05/28/200207/01/2001 | **Last Revised Date:** 02/23/201609/01/2024 |
Last Reviewed Date: 02/23/201609/01/2024

The Governing Board recognizes that technological resources enhance employee performance by offering effective tools to assist in providing a quality instructional program; facilitating communications with parents/guardians, students, and the community; supporting district and school operations; ~~and improving access to and exchange of information. The Board expects all employees to learn to use the available technological resources that will assist them in the performance of their job responsibilities. As needed, employees shall receive professional development in the appropriate use of these resources.~~

~~Employees shall be responsible for the appropriate use of technology and shall use district technology primarily for purposes related to their employment.~~

~~District technology includes, but is not limited to, computers, the district's computer network including servers and wireless computer networking technology (wi-fi), the Internet, email, USB drives, wireless access points (routers), tablet computers, smartphones and smart devices, telephones, cellular telephones, personal digital assistants, pagers, MP3 players, wearable technology, any wireless communication device including emergency radios, and/or future technological innovations, whether accessed on or off site or through district-owned or personally owned equipment or devices.~~

~~improving access to and exchange of information; enriching curriculum; and enhancing student learning.~~

~~District technology includes, but is not limited to, computer hardware, software, or software as a service provided or paid for by the district, whether accessed on or off site or through district-owned or personally owned equipment or devices, including tablets and laptops; computer servers, wireless access points (routers), and wireless computer networking technology (wi-fi); the Internet; email; applications (apps), including artificial intelligence (AI) apps; telephones, cellular or mobile telephones, smartphones, smart devices, and wearable technology; or any wireless communication device, including radios.~~

~~Employees shall review the prohibited and permitted uses of technology as specified in Board Policy 5131.9 - Academic Honesty, be responsible for the appropriate use of technology, and use district technology primarily for purposes related to their employment consistent with board policies and administrative regulations.~~

~~An employee may use technology, including AI apps, to assist the employee in the performance of the employee's professional duties, including, but not limited to, the following specific tasks: developing syllabi, creating curriculum, reviewing student work, suggesting instructional strategies, and researching academic content or instructional techniques. Any employee using technology, including AI, shall review and be responsible for any final product or document; not share confidential student records with a third party, such as an AI app, except as permitted by law; use~~

the technology in accordance with Board Policy 6162.6 - Use of Copyrighted Materials, and in a manner otherwise consistent with law, board policies, and administrative regulations. If an employee is unsure about the appropriate use of technology, the employee shall confer with the Superintendent or designee before using.

The Board expects all employees to learn to use the available technological resources that will assist them in the performance of their job responsibilities. As determined by the Superintendent or designee, employees shall receive professional development in the appropriate use of these resources, including in the use of AI apps.

The Superintendent or designee shall establish an Acceptable Use Agreement which outlines employee obligations and responsibilities related to the use of district technology, including the use of third party apps AI apps. Upon employment and whenever significant changes are made to the district's Acceptable Use Agreement, employees shall be required to acknowledge in writing that they have read and agreed to the Acceptable Use Agreement.

Employees shall not use district technology to access, post, submit, publish, ~~or display,~~ or otherwise engage with harmful or inappropriate matter that is threatening, obscene, disruptive, sexually explicit, or unethical or that promotes any activity prohibited by law, ~~Board~~ board policy, or administrative regulations.

Harmful matter includes matter, taken as a whole, which to the average person, applying contemporary statewide standards, appeals to the prurient interest and is matter which depicts or describes, in a patently offensive way, sexual conduct and which lacks serious literary, artistic, political, or scientific value for minors. (Penal Code 313)

The Superintendent or designee shall take reasonable measures to ensure that all district computers with Internet access have a technology protection measure that protects against access to visual depictions that are obscene, child pornography, or harmful to minors and that the operation of such measures is enforced. The Superintendent or designee may disable the technology protection measure during use by an adult to enable access for bona fide research or other lawful purpose. ~~(20 USC 6777; 47 USC 254)~~

(20 USC 7131; 47 USC 254)

~~The Superintendent or designee shall regularly review current guidance regarding cybersecurity, data privacy, and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, the monitoring and response to cyberattacks, ensuring data privacy, and managing suspicious and/or threatening digital media content, in accordance with Board Policy 3580 - District Records.~~

The Superintendent or designee shall annually notify employees in writing that they have no reasonable expectation of privacy in the use of any ~~equipment or other technological resources provided by or maintained by the district, including, but not limited to, computer files, email, text,~~

~~messages, instant messaging, and other electronic communications, even when provided their own password.~~ district technology, as defined above, even when using their personal devices. To ensure proper use, the Superintendent or designee may monitor employee usage of district technology at any time without advance notice or consent and for any reason allowed by law.

In addition, employees shall be notified that records, including communications, maintained on any personal device accounts or ~~messages sent or received on a personal device that is being devices~~ used to conduct district business ~~may be~~ subject to disclosure, at the district's request, and pursuant to a subpoena or other lawful request. Therefore, employees are reminded to use district issued devices, applications and communications platforms.

Employees shall report any security problem or misuse of district technology to the Superintendent or designee.

Inappropriate use of district technology may result in a cancellation of the employee's user privileges, disciplinary action, and/or legal action in accordance with law, ~~Board policy, and administrative regulation.~~ board policy, and administrative regulation.

~~Employees may access their mobile or other communications device if there is a need to seek emergency assistance, assess the safety of a situation, or communicate with a person to confirm the person's safety. (Labor Code 1139)~~

~~In the event that the use of an electronic resource affects the working conditions of one or more.~~

Policy Reference Disclaimer:

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State	Description
Gov. Code 11549.3	Cybersecurity
Gov. Code 3543.1	Rights of employee organizations
Gov. Code 7920.000-7930.170	California Public Records Act
Labor Code 1139	Emergency assistance
Pen. Code 502	Computer crimes; remedies
Pen. Code 632	Eavesdropping on or recording confidential communications

Policy 4040: Employee Use Of Technology

Status: ADOPTED

Original Adopted Date: 05/28/2002 | **Last Revised Date:** | **Last Reviewed Date:**

The Governing Board recognizes that technological resources enhance employee performance by offering effective tools to assist in providing a quality instructional program; facilitating communications with parents/guardians, students, and the community; supporting district and school operations; improving access to and exchange of information; enriching curriculum; and enhancing student learning.

District technology includes, but is not limited to, computer hardware, software, or software as a service provided or paid for by the district, whether accessed on or off site or through district-owned or personally owned equipment or devices, including tablets and laptops; computer servers, wireless access points (routers), and wireless computer networking technology (wi-fi); the Internet; email; applications (apps), including artificial intelligence (AI) apps; telephones, cellular or mobile telephones, smartphones, smart devices, and wearable technology; or any wireless communication device, including radios.

Employees shall review the prohibited and permitted uses of technology as specified in Board Policy 5131.9 - Academic Honesty, be responsible for the appropriate use of technology, and use district technology primarily for purposes related to their employment consistent with board policies and administrative regulations.

An employee may use technology, to assist the employee in the performance of the employee's professional duties, including, but not limited to, the following specific tasks: developing syllabi, creating curriculum, reviewing student work, suggesting instructional strategies, and researching academic content or instructional techniques. Any employee using technology, including AI, shall review and be responsible for any final product or document; not share confidential student records with a third party, except as permitted by law; use the technology in accordance with Board Policy 6162.6 - Use of Copyrighted Materials, and in a manner otherwise consistent with law, board policies, and administrative regulations. If an employee is unsure about the appropriate use of technology, the employee shall confer with the Superintendent or designee before using.

The Board expects all employees to learn to use the available technological resources that will assist them in the performance of their job responsibilities. As determined by the Superintendent or designee, employees shall receive professional development in the appropriate use of these resources.

The Superintendent or designee shall establish an Acceptable Use Agreement which outlines employee obligations and responsibilities related to the use of district technology, including the use of third-party apps. Upon employment and whenever significant changes are made to the district's Acceptable Use Agreement, employees shall be required to acknowledge in writing that they have

read and agreed to the Acceptable Use Agreement.

Employees shall not use district technology to access, post, submit, publish, display, or otherwise engage with harmful or inappropriate matter that is threatening, obscene, disruptive, sexually explicit, or unethical or that promotes any activity prohibited by law, board policy, or administrative regulations.

Harmful matter includes matter, taken as a whole, which to the average person, applying contemporary statewide standards, appeals to the prurient interest and is matter which depicts or describes, in a patently offensive way, sexual conduct and which lacks serious literary, artistic, political, or scientific value for minors. (Penal Code 313)

The Superintendent or designee shall take reasonable measures to ensure that all district computers with Internet access have a technology protection measure that protects against access to visual depictions that are obscene, child pornography, or harmful to minors and that the operation of such measures is enforced. The Superintendent or designee may disable the technology protection measure during use by an adult to enable access for bona fide research or other lawful purpose. (20 USC 7131; 47 USC 254)

The Superintendent or designee shall annually notify employees in writing that they have no reasonable expectation of privacy in the use of any district technology, as defined above, even when using their personal devices. To ensure proper use, the Superintendent or designee may monitor employee usage of district technology at any time without advance notice or consent and for any reason allowed by law.

In addition, employees shall be notified that records, including communications, maintained on any personal accounts or devices used to conduct district business are subject to disclosure at the district's request, and pursuant to a subpoena or other lawful request. Therefore, employees are reminded to use district issued devices, applications and communications platforms.

Employees shall report any security problem or misuse of district technology to the Superintendent or designee.

Inappropriate use of district technology may result in a cancellation of the employee's user privileges, disciplinary action, and/or legal action in accordance with law, board policy, and administrative regulation.

Policy Reference Disclaimer:

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

Policy 5146: Married/Pregnant/Parenting Students

Status: ADOPTED

Original Adopted Date: ~~11/15/2016~~12/01/2013 | **Last Revised Date:** ~~03/26/2019~~07/01/2024 |
Last Reviewed Date: ~~03/26/2019~~07/01/2024

The Governing Board recognizes that responsibilities ~~related~~pertaining to marriage, pregnancy, or parenting ~~and, including~~ related ~~responsibilities~~obligations, medical conditions, or recovery, may disrupt a student's education and increase the chance of a student dropping out of school. The Board ~~therefore~~ desires to ~~support~~minimize interruption to such students' educational progress by supporting married, pregnant, and parenting students ~~to continue~~in their continued education, assisting them to attain strong academic and parenting skills, and ~~promote~~promoting the healthy development of their ~~children~~.

child(ren).

The district shall not exclude or deny any student from any educational program or activity, including any class or extracurricular activity, solely on the basis of the student's current, potential, or past pregnancy, childbirth, false pregnancy, termination of pregnancy, lactation, or related medical conditions or recovery. In addition, the district shall not adopt any rule concerning a student's actual ~~or~~, potential, or past parental, family, or marital status that discriminates against and/or treats ~~students~~a student differently on the basis of sex. (Education Code 221.51, 230; 5 CCR 4950; 34 CFR 106.40)

The Superintendent or designee shall annually notify parents/guardians at the beginning of the school year of the rights and options available to pregnant and parenting students under the law. In addition, pregnant and parenting students shall be notified of the rights and options available ~~to them under the law through annual school year welcome packets and through independent study packets. (Education Code 222.5, 48980)~~under the law through annual school year welcome packets and through independent study packets. (Education Code 222.5, 48980)

Any employee who is informed by a student, or a person who has a legal right to act on behalf of a student, of a student's pregnancy or related conditions shall provide that person with the Title IX Coordinator's contact information and inform the person that the Title IX Coordinator can coordinate specific acts to prevent sex discrimination, including sex-based harassment, and ensure the student's equal access to the district's education program or activity. (34 CFR 106.8)

When notified of a student's pregnancy or related conditions, the Title IX Coordinator shall provide the student, and if applicable the person who has a legal right to act on behalf of the student and₁

who notified the Title IX Coordinator of the student's pregnancy or related conditions, with the district's notice of nondiscrimination, as specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment and Exhibit (1) 5145.71 - Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures. The Title IX Coordinator shall also coordinate actions specified in 34 CFR 106.40 to prevent discrimination against, and ensure equal access to, the student, including the following: (34 CFR 106.44)

1. Notifying the student that the district is required to not discriminate in its education program or activity against any student based on the student's current, potential, or past pregnancy or related conditions

However, a student's voluntary participation in a separate portion of the district's education program or activity does not constitute prohibited discrimination if the district ensures that the separate portion is comparable to that offered to students who are not pregnant and do not have related conditions.

2. To the extent consistent with 34 CFR 106.40(b)(3), ensuring that pregnancy or related conditions are treated in the same manner and under the same policies as any other temporary medical condition with respect to any medical or hospital benefit, service, plan, or policy the district administers, operates, offers, or participates in with respect to students admitted to the district's education program or activity
3. Informing the student that the district may not require the student who is pregnant or has related conditions to provide certification from a healthcare provider or any other person verifying that the student is physically able to participate in the district's class, program, or extracurricular activity unless the certified level of physical ability of health is necessary for participation in the class, program, or extracurricular activity; the district requires such certification of all participating students; and, the information obtained is not used as a basis for Title IX discrimination

For school-related purposes, a student under the age of 18 years who enters into a valid marriage shall have all the rights and privileges of students who are 18 years ~~old~~of age or older, even if the marriage has been dissolved. (Family Code 7002)

Education and Support Services for Pregnant and Parenting Students

Pregnant and parenting students shall retain the right to participate in the regular education program or an alternative education program. The classroom setting shall be the preferred instructional strategy unless an alternative is necessary to meet the needs of the student and/or the student's child.

Any alternative education program, activity, or course that is offered separately to pregnant or parenting students, including any class or extracurricular activity, shall be equal to that offered to other district students. A student's participation in such programs shall be voluntary. (Education Code 221.51; 5 CCR 4950)

~~If required for students with any other temporary disabling condition, the~~

The Superintendent or designee may shall not require a student, based on pregnancy, childbirth, false pregnancy, termination of pregnancy, lactation, or related medical conditions or recovery, to obtain certification from a physician or nurse practitioner indicating that the student is physically and emotionally able to continue participation in the regular district's education program or activity, including an extracurricular activity, unless the certified level of physical ability is necessary for participation and such certification is required of all students. (Education Code 221.51; 5 CCR 4950; 34 CFR 106.40)

To the extent feasible, the district shall provide educational and related support services, either directly or in collaboration with community agencies and organizations, to meet the needs of pregnant and parenting students and their children. ~~Site administrators will work with the students to develop a personalized plan to support the students and inform them of services available to them during and after the pregnancy.~~ Such services may include, but are not limited to:

1. Child care and development services for the children of parenting students on or near school site(s) during the school day and during school-sponsored activities
2. Parenting education and life skills instruction
-
3. Special school nutrition supplements for pregnant and lactating students pursuant to Education Code 49553, 42 USC 1786, and 7 CFR 246.1-246.28
4. Health care services, including prenatal care
-
5. Tobacco, alcohol, and/or drug prevention and intervention services
6. Academic and personal counseling
7. Supplemental instruction to assist students in achieving grade-level academic standards and progressing toward graduation

As appropriate, teachers, administrators, and/or other personnel who work with pregnant and parenting students shall receive related professional development.

Absences

Pregnant or parenting students may be excused for absences for medical appointments and other purposes specified in BP/AR 5113 - Absences and Excuses.

A student shall be excused for absences to care for a sick child for whom the student is the custodial parent. A note from a physician shall not be required for such an absence. (Education Code 48205)

Parental Leave

A

~~A student who is pregnant or parenting student, or has a related condition, shall be entitled to eight weeks of parental leave in order to protect the health of the student who gives or expects to give birth and/or the infant, and to allow the pregnant or parenting student to care for and bond with the infant. The period of the leave shall be the greater of eight weeks, or the length of time deemed medically necessary by the student's healthcare provider, or, if the district has a leave policy for which the student qualifies, the amount of time provided for in such policy. Such leave may be taken before the birth of the student's infant if there is a medical necessity and after childbirth during the school year in which the birth takes place, inclusive of any mandatory summer instruction. The Superintendent or designee may grant parental leave beyond eight weeks if deemed medically necessary by the student's physician.~~ (Education Code 46015; 34 CFR 106.40)

The student, if age 18 years or older, or the student's parent/guardian shall notify the school of the student's intent to take parental leave. (Education Code 46015)

No student shall be required to take all or part of the parental leave. (Education Code 46015)

; 34 CFR 106.40)

When a student takes parental leave, the attendance supervisor shall ensure that absences from the regular school program are excused until the student is able to return to the regular school program or an alternative education program. ~~AA student who is pregnant or parenting student, or has related conditions,~~ shall not be required to complete academic work or other school requirements during the period of the parental leave. (Education Code 46015)

Following the leave, a ~~student who is pregnant or parenting student, or has related conditions,~~ may elect to return to the school and the course of study in which the student was enrolled before taking parental leave or to an alternative education option provided by the district. (Education Code 46015; 34 CFR 106.40)

Upon return to school, a pregnant or parenting student shall have opportunities to make up work missed during the leave, including, but not limited to, makeup work plans and reenrollment in courses. (Education Code 46015)

When necessary to complete high school graduation requirements, the student may remain enrolled

in school for a fifth year of instruction, unless the Superintendent or designee makes a finding that the student is reasonably able to complete district graduation requirements in time to graduate by the end of the fourth year of high school. ~~(Education Code 46015)~~ (Education Code 46015)

Accommodations

When necessary, the district shall provide reasonable accommodations to enable a student who is pregnant or parenting, or with related conditions, to access the educational program. The district shall consult with the student when identifying potential modifications. Any modification accepted by the student shall be implemented. Any proposed modification that would fundamentally alter the nature of the district's education program or activity shall not be implemented. (34 CFR 106.40)

Reasonable modifications may include, but are not limited to: (34 CFR 106.40)

Accommodations

~~When necessary, the district shall provide accommodations to enable a pregnant or parenting student to access the educational program.~~

1. Breaks during class to express breast milk, breastfeed, or attend to health needs associated with pregnancy or related conditions, including eating, drinking, or using the restroom
2. Intermittent absences to attend medical appointments
3. Access to online or homebound education
4. Changes in schedule or course sequence
5. Extensions of time for coursework and rescheduling of tests and examinations
6. Allowing a student to sit or stand, or carry or keep water nearby
7. Counseling
8. Changes in physical space or supplies, such as access to a larger desk or a footrest
9. Elevator access
10. Any other change to policies, practices, or procedures

A ~~pregnant~~ student who is pregnant or who has a related condition shall have access to any services available to other students with temporary ~~disabilities or~~ medical conditions. (34 CFR 106.40)

The school shall provide reasonable accommodations to any lactating student to express breast milk, breastfeed an infant child, or address other needs related to breastfeeding. A student shall not incur an academic penalty for using any of these reasonable accommodations, and shall be provided

the opportunity to make up any work missed due to such use. Reasonable accommodations include, but are not limited to: (Education Code 222); [34 CFR 106.40](#))

1. Access to a private and secure room, other than a restroom, [that is clean, shielded from view, and free from intrusion by others](#) to express breast milk or breastfeed an infant child
2. Permission to bring onto a school campus a breast pump and any other equipment used to express breast milk
3. Access to a power source for a breast pump or any other equipment used to express breast milk
4. Access to a place to store expressed breast milk safely
5. A reasonable amount of time to accommodate the student's need to express breast milk or breastfeed an infant child

Complaints

Any complaint alleging discrimination on the basis of [a student's current, potential, or past pregnancy, family, or marital or parental status](#), district noncompliance with the requirements of Education Code 46015 [or 34 CFR 106.40](#), or district noncompliance with the requirement to provide reasonable accommodations for lactating students, shall be ~~addressed through the district's uniform complaint procedures investigated and resolved~~ in accordance with ~~5 CCR 4600-4670 and BP/AR 1312.3 - Uniform~~ [the Title IX grievance procedures as specified in 34 CFR 106.44 and 106.45 and Administrative Regulation 5145.71 - Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures](#). ~~A complainant who is not satisfied with the district's decision may appeal the decision to the California Department of Education (CDE). If the district or CDE finds merit in an appeal, the district shall provide a remedy to the affected student.~~ (Education Code 222, 46015; 5 CCR 4600- 4670)

[; 34 CFR 106.44, 106.45](#))

Program Evaluation

The Superintendent or designee shall periodically report to the Board regarding the effectiveness of district strategies to support [current, potential, and past](#) married, pregnant, and parenting students, which may include data on student participation in district programs and services, academic achievement, school attendance, graduation rate, and/or student feedback on district programs and services.

Policy Reference Disclaimer:

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

Policy 5146: Married/Pregnant/Parenting Students

Status: ADOPTED

Original Adopted Date: 11/15/2016 | **Last Revised Date:** | **Last Reviewed Date**

The Governing Board recognizes that responsibilities pertaining to marriage, pregnancy, or parenting, including related obligations, medical conditions, or recovery, may disrupt a student's education and increase the chance of a student dropping out of school. The Board desires to minimize interruption to such students' educational progress by supporting married, pregnant, and parenting students in their continued education, assisting them to attain strong academic and parenting skills, and promoting the healthy development of their child(ren).

The district shall not exclude or deny any student from any educational program or activity, including any class or extracurricular activity, solely on the basis of the student's current, potential, or past pregnancy, childbirth, false pregnancy, termination of pregnancy, lactation, or related medical conditions or recovery. In addition, the district shall not adopt any rule concerning a student's actual, potential, or past parental, family, or marital status that discriminates against and/or treats a student differently on the basis of sex. (Education Code 221.51, 230; 5 CCR 4950; 34 CFR 106.40)

The Superintendent or designee shall annually notify parents/guardians at the beginning of the school year of the rights and options available to pregnant and parenting students under the law. In addition, pregnant and parenting students shall be notified of the rights and options available under the law through annual school year welcome packets and through independent study packets. (Education Code 222.5, 48980)

Any employee who is informed by a student, or a person who has a legal right to act on behalf of a student, of a student's pregnancy or related conditions shall provide that person with the Title IX Coordinator's contact information and inform the person that the Title IX Coordinator can coordinate specific acts to prevent sex discrimination, including sex-based harassment, and ensure the student's equal access to the district's education program or activity. (34 CFR 106.8)

When notified of a student's pregnancy or related conditions, the Title IX Coordinator shall provide the student, and if applicable the person who has a legal right to act on behalf of the student and who notified the Title IX Coordinator of the student's pregnancy or related conditions, with the district's notice of nondiscrimination, as specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment and Exhibit (1) 5145.71 - Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures. The Title IX Coordinator shall also coordinate actions specified in 34 CFR 106.40 to prevent discrimination against, and ensure equal access to, the student, including the following: (34 CFR 106.44)

1. Notifying the student that the district is required to not discriminate in its education program or activity against any student based on the student's current, potential, or past pregnancy or related conditions

However, a student's voluntary participation in a separate portion of the district's education program or activity does not constitute prohibited discrimination if the district ensures that the separate portion is comparable to that offered to students who are not pregnant and do not have related conditions.

2. To the extent consistent with 34 CFR 106.40(b)(3), ensuring that pregnancy or related conditions are treated in the same manner and under the same policies as any other temporary medical condition with respect to any medical or hospital benefit, service, plan, or policy the district administers, operates, offers, or participates in with respect to students admitted to the district's education program or activity
3. Informing the student that the district may not require the student who is pregnant or has related conditions to provide certification from a healthcare provider or any other person verifying that the student is physically able to participate in the district's class, program, or extracurricular activity unless the certified level of physical ability of health is necessary for participation in the class, program, or extracurricular activity; the district requires such certification of all participating students; and, the information obtained is not used as a basis for Title IX discrimination

For school-related purposes, a student under the age of 18 years who enters into a valid marriage shall have all the rights and privileges of students who are 18 years of age or older, even if the marriage has been dissolved. (Family Code 7002)

Education and Support Services for Pregnant and Parenting Students

Pregnant and parenting students shall retain the right to participate in the regular education program or an alternative education program. The classroom setting shall be the preferred instructional strategy unless an alternative is necessary to meet the needs of the student and/or the student's child.

Any alternative education program, activity, or course that is offered separately to pregnant or parenting students, including any class or extracurricular activity, shall be equal to that offered to other district students. A student's participation in such programs shall be voluntary. (Education Code 221.51; 5 CCR 4950)

The Superintendent or designee shall not require a student, based on pregnancy, childbirth, false pregnancy, termination of pregnancy, lactation, or related medical conditions or recovery, to obtain certification from a physician or nurse practitioner indicating that the student is physically and emotionally able to continue participation in the district's education program or activity, including an extracurricular activity, unless the certified level of physical ability is necessary for participation and such certification is required of all students. (Education Code 221.51; 5 CCR 4950; 34 CFR 106.40)

To the extent feasible, the district shall provide educational and related support services, either directly or in collaboration with community agencies and organizations, to meet the needs of pregnant and parenting students and their children. Such services may include, but are not limited to:

1. Child care and development services for the children of parenting students on or near school site(s) during the school day and during school-sponsored activities
2. Parenting education and life skills instruction
3. Special school nutrition supplements for pregnant and lactating students pursuant to Education Code 49553, 42 USC 1786, and 7 CFR 246.1-246.28
4. Health care services, including prenatal care
5. Tobacco, alcohol, and/or drug prevention and intervention services
6. Academic and personal counseling
7. Supplemental instruction to assist students in achieving grade-level academic standards and progressing toward graduation

As appropriate, teachers, administrators, and/or other personnel who work with pregnant and parenting students shall receive related professional development.

Absences

Pregnant or parenting students may be excused for absences for medical appointments and other purposes specified in BP/AR 5113 - Absences and Excuses.

A student shall be excused for absences to care for a sick child for whom the student is the custodial parent. A note from a physician shall not be required for such an absence. (Education Code 48205)

Parental Leave

A student who is pregnant or parenting, or has a related condition, shall be entitled to parental leave in order to protect the health of the student and/or the infant, and to allow the student to care for and bond with the infant. The period of the leave shall be the greater of eight weeks, or the length of time deemed medically necessary by the student's healthcare provider, or, if the district has a leave policy for which the student qualifies, the amount of time provided for in such policy. Such leave may be taken before the birth of the student's infant if there is a medical necessity and after childbirth during the school year in which the birth takes place, inclusive of any mandatory summer instruction. (Education Code 46015; 34 CFR 106.40)

The student, if age 18 years or older, or the student's parent/guardian shall notify the school of the student's intent to take parental leave. (Education Code 46015)

No student shall be required to take all or part of the parental leave. (Education Code 46015; 34 CFR 106.40)

When a student takes parental leave, the attendance supervisor shall ensure that absences from the regular school program are excused until the student is able to return to the regular school program or an alternative education program. A student who is pregnant or parenting, or has related

conditions, shall not be required to complete academic work or other school requirements during the period of the parental leave. (Education Code 46015)

Following the leave, a student who is pregnant or parenting, or has related conditions, may elect to return to the school and the course of study in which the student was enrolled before taking parental leave or to an alternative education option provided by the district. (Education Code 46015; 34 CFR 106.40)

Upon return to school, a pregnant or parenting student shall have opportunities to make up work missed during the leave, including, but not limited to, makeup work plans and reenrollment in courses. (Education Code 46015)

When necessary to complete high school graduation requirements, the student may remain enrolled in school for a fifth year of instruction, unless the Superintendent or designee makes a finding that the student is reasonably able to complete district graduation requirements in time to graduate by the end of the fourth year of high school. (Education Code 46015)

Accommodations

When necessary, the district shall provide reasonable accommodations to enable a student who is pregnant or parenting, or with related conditions, to access the educational program. The district shall consult with the student when identifying potential modifications. Any modification accepted by the student shall be implemented. Any proposed modification that would fundamentally alter the nature of the district's education program or activity shall not be implemented. (34 CFR 106.40)

Reasonable modifications may include, but are not limited to: (34 CFR 106.40)

1. Breaks during class to express breast milk, breastfeed, or attend to health needs associated with pregnancy or related conditions, including eating, drinking, or using the restroom
2. Intermittent absences to attend medical appointments
3. Access to online or homebound education
4. Changes in schedule or course sequence
5. Extensions of time for coursework and rescheduling of tests and examinations
6. Allowing a student to sit or stand, or carry or keep water nearby
7. Counseling
8. Changes in physical space or supplies, such as access to a larger desk or a footrest
9. Elevator access
10. Any other change to policies, practices, or procedures

A student who is pregnant or who has a related condition shall have access to any services available to other students with temporary medical conditions. (34 CFR 106.40)

The school shall provide reasonable accommodations to any lactating student to express breast milk, breastfeed an infant child, or address other needs related to breastfeeding. A student shall not incur an academic penalty for using any of these reasonable accommodations, and shall be provided the opportunity to make up any work missed due to such use. Reasonable accommodations include, but are not limited to: (Education Code 222; 34 CFR 106.40)

1. Access to a private and secure room, other than a restroom, that is clean, shielded from view, and free from intrusion by others to express breast milk or breastfeed an infant child
2. Permission to bring onto a school campus a breast pump and any other equipment used to express breast milk
3. Access to a power source for a breast pump or any other equipment used to express breast milk
4. Access to a place to store expressed breast milk safely
5. A reasonable amount of time to accommodate the student's need to express breast milk or breastfeed an infant child

Complaints

Any complaint alleging discrimination on the basis of a student's current, potential, or past pregnancy, family, or marital status, district noncompliance with the requirements of Education Code 46015 or 34 CFR 106.40, or district noncompliance with the requirement to provide reasonable accommodations for lactating students, shall be investigated and resolved in accordance with the Title IX grievance procedures as specified in 34 CFR 106.44 and 106.45 and Administrative Regulation 5145.71 - Title IX Sex Discrimination and Sex-Based Harassment Complaint Procedures. (Education Code 222, 46015; 5 CCR 4600- 4670; 34 CFR 106.44, 106.45)

Program Evaluation

The Superintendent or designee shall periodically report to the Board regarding the effectiveness of district strategies to support current, potential, and past married, pregnant, and parenting students, which may include data on student participation in district programs and services, academic achievement, school attendance, graduation rate, and/or student feedback on district programs and services.

Policy Reference Disclaimer:

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

State	Description
22 CCR 101151-101239.2	General requirements; licensed child care centers
22 CCR 101351-101439.1	Infant care centers
5 CCR 4600-4670	Uniform complaint procedures

Policy 5147: Dropout Prevention

Status: ADOPTED

Original Adopted Date: ~~08/25/2009~~07/01/2005 | Last Revised Date: ~~06/09/2015~~01/2024 |
Last Reviewed Date: ~~06/09/2015~~01/2024

The Governing Board expects all students to remain in school until graduation in order to acquire critical knowledge and skills and be prepared for postsecondary education and/or employment. The Superintendent or designee shall identify factors that impede student success in school and shall implement integrated, systemic support and strategies that address dropout prevention and promote timely intervention and recovery.

The Superintendent or designee, in collaboration with parents/guardians, school staff, and community agencies and organizations as appropriate, shall develop districtwide and schoolwide strategies that support regular school attendance for all students. Dropout prevention strategies shall include efforts to provide a safe and positive learning environment that engages and motivates students, encourages students' connectedness to the schools, offers meaningful educational opportunities, and promotes student health and well-being.

In order to make up lost instructional time and offset absences, the district may implement attendance recovery programs. Any attendance recovery program shall be provided as a voluntary, limited-term option for a classroom-based, regular education program for students in grades TK-12 in accordance with Education Code 46211.

In addition, the Superintendent or designee shall develop strategies to provide targeted support to individual students who are at risk of dropping out of school. Students may be identified based on indicators such as chronic absenteeism, truancy, or tardiness; below-grade-level academic achievement as evidenced by student assessment results and/or teacher evaluations; and personal, social, health, or economic circumstances that may affect student performance and behavior in school.

Strategies to support students at risk of dropping out of school may include, but are not limited to:

1. Meetings and/or home visits with the student and parent/guardian to identify and address barriers to the student's success and inform them of the state's compulsory education law
2. Individualized instruction that responds to the needs and unique learning styles of students

3. Supplemental instruction during or outside the school day that is designed to help students overcome academic deficiencies, including attendance recovery programs
4. Enrollment in alternative or specialized educational programs
5. Assistance locating employment or work-based learning opportunities which link classroom learning with real-world experiences
6. Academic guidance and personal counseling services
7. Referral to a student success team, school attendance review board, or other team that addresses persistent attendance problems
8. Referral to school and/or community support services, such as a student assistance program; substance abuse program; health services; or school nurse; school social worker or social services; ~~a substance abuse program~~; school counselor, school psychologist or other student support personnel for case management and counseling; and other resources
9. Continued monitoring of student attendance, including tracking student attendance and identifying students with attendance problems as early as possible, so the school may provide appropriate support services and interventions
10. Employment of qualified outreach consultants to perform duties related to dropout identification, prevention, intervention, and recovery as assigned
11. Creating small, personalized learning communities to facilitate monitoring and support
12. Offering courses or programs that connect schoolwork with college and career success, including career technical education

The strategies may be incorporated into the district's local control and accountability plan and linked to district goals for student engagement, school climate, and student achievement.

The Superintendent or designee shall ensure that employees are trained to support at-risk students and are prepared to implement intervention strategies or to make appropriate referrals to support services.

When a student leaves school prior to the end of a school year, or when a student successfully completed the prior school year but did not begin attending the next grade or school that he/she/the student was expected to attend or had pre-registered to attend, the Superintendent or designee shall make efforts to determine whether the student has dropped out or has transferred to another educational setting. The Superintendent or designee may contact the student's parents/guardians to verify school enrollment and, if necessary, shall implement intervention and recovery efforts.

The Superintendent or designee shall maintain required documentation for students who transfer from or otherwise withdraw from a school in the district. (20 USC 6311)

The Superintendent or designee shall annually report to the Board on measures of student engagement, including school attendance rates, chronic absenteeism rates, middle school and high school dropout rates, and high school graduation rates. The Board shall monitor district progress in increasing student retention in school and may require revisions in district plans and strategies as needed.

Policy Reference Disclaimer:

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

State	Description
Ed. Code 35160	<u>Authority of governing boards</u>
Ed. Code 46211	Attendance recovery programs
Ed. Code 48200	<u>Compulsory education</u>
Ed. Code 48260-48273	<u>Truancy</u>
Ed. Code 48400-48403	<u>Compulsory continuation education</u>
Ed. Code 48430-48438	<u>Continuation education</u>
Ed. Code 48660-48666	<u>Community day schools</u>
Ed. Code 49600-49604	<u>Educational counseling</u>
Ed. Code 51260-51269	<u>Gang and substance abuse prevention curriculum</u>
Ed. Code 51745	<u>Independent study</u>
Ed. Code 52059.5-52077	<u>Local control and accountability plan</u>
Ed. Code 52300-52462	<u>Career technical education</u>
Ed. Code 54690-54697	<u>Partnership academies</u>
Ed. Code 60900-60901	<u>California Longitudinal Pupil Achievement Data System</u>
Ed. Code 64001	<u>School plan for student achievement; consolidated application programs</u>
W&I Code 18986.40-18986.46	<u>Interagency children's services programs</u>
Federal	Description
20 USC 6301-6322	Title I programs
Management Resources	Description

Policy 5147: Dropout Prevention

Status: ADOPTED

Original Adopted Date: 08/25/2009 | **Last Revised Date:** | **Last Reviewed Date:**

The Governing Board expects all students to remain in school until graduation in order to acquire critical knowledge and skills and be prepared for postsecondary education and/or employment. The Superintendent or designee shall identify factors that impede student success in school and shall implement integrated, systemic support and strategies that address dropout prevention and promote timely intervention and recovery.

The Superintendent or designee, in collaboration with parents/guardians, school staff, and community agencies and organizations as appropriate, shall develop districtwide and schoolwide strategies that support regular school attendance for all students. Dropout prevention strategies shall include efforts to provide a safe and positive learning environment that engages and motivates students, encourages students' connectedness to the schools, offers meaningful educational opportunities, and promotes student health and well-being.

In order to make up lost instructional time and offset absences, the district may implement attendance recovery programs. Any attendance recovery program shall be provided as a voluntary, limited-term option for a classroom-based, regular education program for students in grades TK-12 in accordance with Education Code 46211.

In addition, the Superintendent or designee shall develop strategies to provide targeted support to individual students who are at risk of dropping out of school. Students may be identified based on indicators such as chronic absenteeism, truancy, or tardiness; below-grade-level academic achievement as evidenced by student assessment results and/or teacher evaluations; and personal, social, health, or economic circumstances that may affect student performance and behavior in school.

Strategies to support students at risk of dropping out of school may include, but are not limited to:

1. Meetings and/or home visits with the student and parent/guardian to identify and address barriers to the student's success and inform them of the state's compulsory education law
2. Individualized instruction that responds to the needs and unique learning styles of students
3. Supplemental instruction during or outside the school day that is designed to help students overcome academic deficiencies, including attendance recovery programs
4. Enrollment in alternative or specialized educational programs
5. Assistance locating employment or work-based learning opportunities which link classroom learning with real-world experiences
6. Academic guidance and personal counseling services

7. Referral to a student success team, school attendance review board, or other team that addresses persistent attendance problems
8. Referral to school and/or community support services, such as a student assistance program; substance abuse program; health services or school nurse; school social worker or social services; school counselor, school psychologist or other student support personnel for case management and counseling; and other resources
9. Continued monitoring of student attendance, including tracking student attendance and identifying students with attendance problems as early as possible, so the school may provide appropriate support services and interventions
10. Employment of qualified outreach consultants to perform duties related to dropout identification, prevention, intervention, and recovery as assigned
11. Creating small, personalized learning communities to facilitate monitoring and support
12. Offering courses or programs that connect schoolwork with college and career success, including career technical education

The strategies may be incorporated into the district's local control and accountability plan and linked to district goals for student engagement, school climate, and student achievement.

The Superintendent or designee shall ensure that employees are trained to support at-risk students and are prepared to implement intervention strategies or to make appropriate referrals to support services.

When a student leaves school prior to the end of a school year, or when a student successfully completed the prior school year but did not begin attending the next grade or school that the student was expected to attend or had pre-registered to attend, the Superintendent or designee shall make efforts to determine whether the student has dropped out or has transferred to another educational setting. The Superintendent or designee may contact the student's parents/guardians to verify school enrollment and, if necessary, shall implement intervention and recovery efforts.

The Superintendent or designee shall maintain required documentation for students who transfer from or otherwise withdraw from a school in the district. (20 USC 6311)

The Superintendent or designee shall annually report to the Board on measures of student engagement, including school attendance rates, chronic absenteeism rates, middle school and high school dropout rates, and high school graduation rates. The Board shall monitor district progress in increasing student retention in school and may require revisions in district plans and strategies as needed.

Policy Reference Disclaimer:

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State

Ed. Code 35160

Description

[Authority of governing boards](#)

Policy 6112: School Day

Status: ADOPTED

Original Adopted Date: ~~08/25/2009~~09/01/1988 | **Last Revised Date:** ~~09/01/09~~2024 | **Last Reviewed Date:** ~~09/01/09~~2024

The Governing Board shall fix the length of the school day in accordance with law. ~~—~~ (Education Code 46100)

At each school, the length of the school day shall be ~~the~~ same for all students, except as otherwise permitted by law. For any student with a disability, the length of the school day shall be as specified ~~in the~~ student's individualized education program or Section 504 plan.

~~The~~

~~Unless there is a field trip or other educational program, the~~ daily schedule for ~~elementary schools~~ grades K-6 shall include at least one ~~period or more periods~~ of recess of at least ~~20~~30 minutes, ~~during which on regular instructional days and 15 minutes on early release days. During this time,~~ students shall be provided supervised opportunities, outdoors when weather and air quality permit unless space is not sufficient in which case recess may be held indoors, to engage in unstructured physical activity, play, organized games, and/or social engagement with peers, and may be provided a snack. (Education Code 49056)

Educational Program means the entire school-sponsored offering for students, including in-class and out-of-class activities. (Education Code 49056)

In establishing the daily instructional schedule for each secondary school, the Superintendent or designee shall give consideration to course requirements and curricular demands, availability of school facilities and equipment, and applicable legal requirements.

The Board encourages flexibility in scheduling so as to provide longer time blocks or class periods when appropriate and desirable to support student learning, provide more intensive study of core academic subjects or extended exploration of complex topics, and reduce transition time between classes.

Prior to implementing a block or alternative schedule that will allow secondary students to attend school for fewer school days than the total number of school days for which the school is in session, the Board shall consult in good faith, in an effort to reach agreement with the certificated and classified employees of the school, parents/guardians of the students who would be affected by the change, and the community at large. ~~Such consultation shall include at least one public hearing for which the Board shall give adequate notice to the employees and to the parents/guardians of affected students.~~ ~~—~~ (Education Code 46162)

Policy 6112: School Day

Status: ADOPTED

Original Adopted Date: 08/25/2009 | **Last Revised Date:** | **Last Reviewed Date:**

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At each school, the length of the school day shall be the same for all students, except as otherwise permitted by law. For any student with a disability, the length of the school day shall be as specified in the student's individualized education program or Section 504 plan.

Unless there is a field trip or other educational program, the daily schedule for grades K-6 shall include at least one or more periods of recess of at least 30 minutes on regular instructional days and 15 minutes on early release days. During this time, students shall be provided supervised opportunities, outdoors when weather and air quality permit unless space is not sufficient in which case recess may be held indoors, to engage in unstructured physical activity, play, organized games, and/or social engagement with peers, and may be provided a snack. (Education Code 49056)

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Policy 6142.92: Mathematics Instruction

Status: ADOPTED

Original Adopted Date: ~~11/26/1996~~10/01/1995 | **Last Revised Date:** ~~03/10/2015~~09/01/2024 |
Last Reviewed Date: 03/10/201509/01/2024

The Governing Board desires to offer a rigorous mathematics program that progressively develops the knowledge and skills students will need to succeed in college and career. The district's mathematics program shall be designed to teach mathematical concepts in the context of real-world situations and to help students gain a strong conceptual understanding, a high degree of procedural skill and fluency, and ability to apply mathematics to solve problems.

The district's mathematics program shall also incorporate recognized principles, concepts, and research-based strategies to meet the needs of all students and provide equal access to learning through lessons that are relevant to students. Instructional resources adopted for use in district schools shall provide guidance to support a diverse student population, including students who are English learners, at-promise, advanced learners, and students with learning disabilities.

For each grade level, the Board shall adopt academic standards for mathematics that meet or exceed the Common Core State Standards. The Superintendent or designee shall develop or select curricula that are aligned with these standards and the state curriculum framework.

The district's mathematics program shall address the following standards for mathematical practices which are the basis for mathematics instruction and learning:

1. Overarching habits of mind of a productive mathematical thinker: Making sense of problems and persevering in solving them; attending to precision
2. Reasoning and explaining: Reasoning abstractly and quantitatively; constructing viable arguments and critiquing the reasoning of others
3. Modeling and using tools: Modeling with mathematics; using appropriate tools strategically
4. Seeing structure and generalizing: Looking for and making use of structure; looking for and expressing regularity in repeated reasoning

In addition, the district's mathematics program shall be aligned with grade-level standards for mathematics content.

For grades K-8, mathematics content shall address, at appropriate grade levels, counting and cardinality, operations and algebraic thinking, number and operations in base ten, fractions, measurement and data, geometry, ratios and proportional relationships, functions, expression and equations, the number system, and statistics and probability. Students shall learn the concepts and skills that prepare them for the rigor of higher mathematics.

For higher mathematics, the district shall offer ~~a pathway~~ alternative pathways of courses through which students shall be taught concepts that address number and quantity, algebra, functions, modeling, geometry, and statistics and probability.

Any pathway offered by the district shall be designed in a manner that provides maximum opportunities for students to access advanced mathematics courses during high school.

The Superintendent or designee shall ensure that students are appropriately placed in mathematics courses and are not required to repeat a course that they have successfully completed in an earlier grade level. Placement decisions shall be based on consistent protocols and multiple academic measures.

The Superintendent or designee shall ensure that certificated staff have opportunities to participate in professional development activities designed to increase their knowledge and skills in effective mathematics teaching practices.

The Superintendent or designee shall ensure that students have access to sufficient instructional materials, including manipulatives and technology, to support a balanced, standards-aligned mathematics program.

The Superintendent or designee shall provide the Board with data from state and district mathematics assessments and program evaluations to enable the Board to monitor program effectiveness.

Policy Reference Disclaimer:

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State	Description
Ed. Code 51002	Common state curriculum
Ed. Code 51210	<u>Course of study for grades 1-6</u>
Ed. Code 51220	<u>Course of study for grades 7-12</u>

Policy 6142.92: Mathematics Instruction

Status: ADOPTED

Original Adopted Date: 11/26/1996 | **Last Revised Date:** | **Last Reviewed Date:**

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State

Ed. Code 51002

Description

Common state curriculum

Ed. Code 51210

[Course of study for grades 1-6](#)

Ed. Code 51220

[Course of study for grades 7-12](#)

Ed. Code 51224.5

[Algebra in course of study for grades 7-12](#)

Ed. Code 51224.7

[California Mathematics Placement Act of 2015](#)

Ed. Code 51225.3

[High school graduation requirements](#)

Ed. Code 51284

[Financial literacy](#)

Ed. Code 60605

[State-adopted content and performance standards in core curricular areas](#)

Ed. Code 60605.8

[Common Core standards](#)

Management Resources

California Department of Education
Publication

Description

[2023 Mathematics Framework for California Public Schools: Kindergarten Through Grade Twelve, June 2023](#)

Policy 6152.1: Placement In Mathematics Courses

Status: ADOPTED

Original Adopted Date: ~~12/13/2018~~08/01/2015 | Last Revised Date: 09/01/2024 | Last Reviewed Date: ~~12/13/2018~~09/01/2024

The Governing Board believes that a sound educational program must include the study of subjects that prepare students for admission to higher education and/or fulfilling careers. District students shall be provided an opportunity to complete a sequence of mathematics courses recommended for admission into the University of California (UC) and California State University (CSU) systems.

The district shall offer alternative pathways of courses designed in a manner that provides maximum opportunities for students to access advanced mathematics courses during high school.

The Superintendent or designee shall work with district teachers, counselors, and administrators and the representatives of feeder schools to develop a well-articulated sequence of mathematics courses and consistent protocols for placing students in mathematics courses offered at district high schools.

Such placement protocols shall systematically take into consideration multiple objective academic measures that may include, but are not limited to, statewide mathematics assessments, including state interim and summative assessments; placement tests that are aligned to state-adopted content standards in mathematics; classroom assignment and grades; and report cards. (Education Code 51224.7)

District staff shall implement the placement protocols uniformly and without regard to students' socioeconomic background or any characteristic specified in BP Board Policy 0410 - Nondiscrimination ~~in~~In District Programs ~~and~~And Activities, including, but not limited to, race, sex, gender, nationality, and ethnicity.

The placement protocols shall provide for at least one reevaluation within the first month of the school year to ensure that students are appropriately placed in mathematics courses and shall specify the criteria the district will use to make this determination. Any student found to be misplaced shall be promptly placed in the appropriate mathematics course.

If a student or parent/guardian questions the student's placement, [he/she/the student or the student's parent/guardian](#) may appeal the decision to the Superintendent or designee. The decision of the Superintendent or designee shall be final.

The Superintendent or designee shall ensure that all teachers, counselors, and other district staff responsible for determining students' placement in mathematics courses receive training on the placement protocols.

The Board and the Superintendent or designee shall annually review student data related to placement in mathematics courses offered at district high schools to ensure that students who are qualified to progress in mathematics courses based on their performance on objective academic measures are not being held back in a disproportionate manner on the basis of any subjective or discriminatory basis, and shall develop strategies for removing any identified barriers to students' access to mathematics courses. The Superintendent or designee shall also report on the percentage of district students who have successfully completed mathematics courses that satisfy the requirements for entrance to the [University of California and the California State University, UC and CSU systems](#).

Policy Reference Disclaimer:

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State	Description
Ed. Code 200-270	Prohibition of discrimination
Ed. Code 48070.5	Promotion and retention of students
Ed. Code 51220	Course of study for grades 7-12
Ed. Code 51224.5	Algebra in course of study for grades 7-12
Ed. Code 51224.7	California Mathematics Placement Act of 2015
Ed. Code 51225.3	High school graduation requirements
Ed. Code 51284	Financial literacy
Ed. Code 52059.5-52077	Local control and accountability plan
Ed. Code 60605	State-adopted content and performance standards in core curricular areas
Ed. Code 60605.8	Common Core standards

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Ed. Code 51284	<u>Financial literacy</u>
Ed. Code 52059.5-52077	<u>Local control and accountability plan</u>
Ed. Code 60605	<u>State-adopted content and performance standards in core curricular areas</u>
Ed. Code 60605.8	<u>Common Core standards</u>
Ed. Code 60640-60648.5	<u>California Assessment of Student Performance and Progress</u>
Management Resources	Description
California Department of Education Publication	<u>California Common Core State Standards: Mathematics, January 2013</u>
California Department of Education Publication	<u>2023 Mathematics Framework for California Public Schools: Kindergarten Through Grade Twelve, June 2023</u>
California School Board Association Publication	<u>Disproportionality in Math Placement</u>
Common Core State Standards Initiative Publication	<u>Appendix A: Designing High School Mathematics Courses Based on the Common Core State Standards</u>
CSBA Publication	<u>Math Misplacement, Governance Brief, September 2015</u>

Policy 6163.4: Student Use Of Technology

Status: ADOPTED

Original Adopted Date: ~~05/28/2002~~07/01/2007 | **Last Revised Date:** ~~08/25/2009~~09/01/2024 |
Last Reviewed Date: ~~08/25/2009~~09/01/2024

~~The Board of Education intends that technological resources provided by the district be used in a responsible and proper manner in support of the instructional program and for the advancement of student learning.~~

~~The Superintendent or designee shall notify students and parents/guardians about authorized uses of district computers and consequences for unauthorized use and/or unlawful activities.~~

~~On-Line Services/Internet Access~~

~~The Superintendent or designee shall ensure that all district computers with Internet access have a technology protection measure that blocks or filters Internet access to visual depictions that are obscene, child pornography, or harmful to minors, and that the operation of such measures is enforced. (20 USC 6777, 47 USC 254)~~

~~The Board desires to protect students from access to harmful matter on the Internet or other on-line services. The Superintendent or designee shall implement rules and procedures designed to restrict students' access to harmful or inappropriate matter on the Internet. He/she also shall establish regulations to address the safety and security of students when using electronic mail, chat rooms and other forms of direct electronic communication.~~

~~Disclosure, use and dissemination of personal identification information regarding students is prohibited.~~

~~Staff shall supervise students while they are using on-line services and may ask teacher aides and student aides to assist in this supervision.~~

~~Before using the district's on-line resources, each student and his/her parent/guardian shall sign and return an Acceptable Use Agreement specifying user obligations and responsibilities. In that agreement, the student and his/her parent/guardian shall agree to not hold the district responsible and shall agree to indemnify and hold harmless the district and all district personnel for the failure of any technology protection measures, violations of copyright restrictions, users' mistakes or negligence, or any costs incurred by users.~~

~~In order to help ensure that the district adapts to changing technologies and circumstances, the Superintendent or designee shall regularly review this policy, the accompanying administrative regulation and other procedures. He/she shall also monitor the district's filtering software to help ensure its effectiveness.~~

The Governing Board believes that effective use of technology is integral to the education and development of students. In order to promote digital citizenship, the Board recognizes that students must have access to the latest digital tools and receive instruction that allows students to positively

engage with technology in ways that respect human rights and avoids Internet dangers. Technological resources provided to students, including technology based on artificial intelligence (AI), shall be aligned to district goals, objectives, and academic standards. The use of technology shall augment the use of Board adopted instructional materials.

The Board intends that technological resources provided by the district be used in a safe and responsible manner in support of the instructional program and for the advancement of student learning. Students shall be allowed to use such technology, including AI technology, in accordance with district policies, including, but not limited to, policies on academic honesty, data privacy, nondiscrimination, and copyright protections. All students using these resources shall receive instruction in the proper and appropriate use of technology. Such instruction shall incorporate students' responsibilities regarding academic honesty, honoring copyright provisions, assessing the reliability and accuracy of information, protecting personal data, and the potential for biases and errors in artificially generated content.

In accordance with district policy, all necessary technological resources for school activities are provided by the district, and students are not required to use personal devices. Students who choose to bring personal devices to school do so at their own risk. The district assumes no responsibility or liability for any loss, theft, or damage to such personal devices.

District technology includes, but is not limited to, computer hardware, software, or software as a service provided or paid for by the district, whether accessed on or off site or through district-owned or personally owned equipment or devices, including tablets and laptops; computer servers, wireless access points (routers), and wireless computer networking technology (wi-fi); the Internet; email; applications (apps), including AI apps; telephones, cellular telephones, smartphones, smart devices, and wearable technology; or any wireless communication device, including radios.

Teachers, administrators, and/or library media specialists are expected to review the technological resources and online sites that will be used in the classroom or assigned to students in order to ensure that they are appropriate for the intended purpose and the age of the students.

The Superintendent or designee shall notify students and parents/guardians about authorized uses of district technology, user obligations and responsibilities, and consequences for unauthorized use and/or unlawful activities in accordance with this board policy and the district's Acceptable Use Agreement.

Before a student is authorized to use district technology, the student and the student's parent/guardian shall review annually during Data Confirmation ~~sign and return~~ the Acceptable Use Agreement. Use of any district technology, named above, constitutes acceptance of the terms by the student and the student's parent/guardian. In that agreement, the student and parent/guardian also agree not to hold the district or any district staff responsible for the failure of any technology protection measures or user mistakes or negligence and shall agree to indemnify and hold harmless the district and district staff for any damages or costs incurred.

The district reserves the right to monitor student use of technology within the jurisdiction of the district without advance notice or consent. Students shall be informed that the use of district technology, as defined above, is not private and may be accessed by the district for the purpose of ensuring proper use. Students have no reasonable expectation of privacy in the use of district technology. Students' personally owned devices shall not be searched except in cases where there is a reasonable suspicion, based on specific and objective facts, that the search will uncover evidence of a violation of law, district policy, or school rules.

The Superintendent or designee may gather and maintain information pertaining directly to school safety or student safety from the social media activity of any district student in accordance with Education Code 49073.6 and Board Policy/Administrative Regulation 5125 - Student Records.

Whenever a student is found to have violated board policy or the district's Acceptable Use Agreement, the principal or designee may cancel or limit a student's user privileges or increase supervision of the student's use of the district's equipment and other technological resources, as appropriate. Inappropriate use also may result in disciplinary action and/or legal action in accordance with law and board policy.

The Superintendent or designee, with input from students and appropriate staff, shall regularly review and update procedures to enhance the safety and security of students using district technology and to help ensure that the district adapts to changing technologies and circumstances.

Internet Safety

The Superintendent or designee will make reasonable effort to ~~shall~~ ensure that all district computers with Internet access have a technology protection measure that protects against access to visual depictions that are obscene, child pornography, or harmful to minors and that the operation of such measures is enforced. (20 USC 7131; 47 USC 254; 47 CFR 54.520)

To reinforce these measures, the Superintendent or designee shall implement rules and procedures designed to restrict students' access to harmful or inappropriate matter on the Internet and to ensure that students do not engage in unauthorized or unlawful online activities.

Harmful matter includes matter, taken as a whole, which to the average person, applying contemporary statewide standards, appeals to the prurient interest and is matter which depicts or describes, in a patently offensive way, sexual conduct and which lacks serious literary, artistic, political, or scientific value for minors. (Penal Code 313)

The district's Acceptable Use Agreement shall establish expectations for appropriate student conduct when using the Internet or other forms of electronic communication, including, but not limited to, prohibitions against:

1. Accessing, posting, submitting, publishing, or displaying harmful or inappropriate matter that is threatening, obscene, disruptive, or sexually explicit, or that could be construed as

harassment or disparagement of others based on their race/ethnicity, national origin, sex, gender, sexual orientation, age, disability, religion, or political beliefs

2. Intentionally uploading, downloading, or creating computer viruses and/or maliciously attempting to harm or destroy district equipment or materials, ~~or~~ manipulate the data of any other user, or bypass filters, including so-called "hacking" of any device or user account.
3. Distributing personal identification information, including the name, address, telephone number, Social Security number, or other personally identifiable information, of another student, staff member, or other person with the intent to threaten, intimidate, harass, or ridicule that person

The Superintendent or designee shall regularly review current guidance regarding cybersecurity, data privacy, and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, the monitoring and response to cyberattacks, ensuring data privacy, and monitoring suspicious and/or threatening digital media content, in accordance with Board Policy 5125 – Student Records.

The Superintendent or designee shall provide age-appropriate instruction regarding safe and appropriate behavior on social networking sites, chat rooms, and other Internet services. Such instruction shall include, but not be limited to, the dangers of posting one's own personal identification information online, misrepresentation by online predators, how to report inappropriate or offensive content or threats, behaviors that constitute cyberbullying, and how to respond when subjected to cyberbullying.

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State	Description
Civ. Code 3120-3123	Digital equity bill of rights
Ed. Code 49073.6	<u>Student records; social media</u>
Ed. Code 51006	<u>Computer education and resources</u>
Ed. Code 51007	<u>Programs to strengthen technological skills</u>
Ed. Code 60044	<u>Prohibited instructional materials</u>
Pen. Code 313	<u>Harmful matter</u>
Pen. Code 502	<u>Computer crimes; remedies</u>
Pen. Code 632	<u>Eavesdropping on or recording confidential communications</u>
Pen. Code 653.2	<u>Electronic communication devices; threats to safety</u>
Federal	Description

Policy 6163.4: Student Use Of Technology

Status: ADOPTED

Original Adopted Date: 05/28/2002 | Last Revised Date: | Last Reviewed Date:

The Governing Board believes that effective use of technology is integral to the education and development of students. In order to promote digital citizenship, the Board recognizes that students must have access to the latest digital tools and receive instruction that allows students to positively engage with technology in ways that respect human rights and avoids Internet dangers.

Technological resources provided to students, including technology based on artificial intelligence (AI), shall be aligned to district goals, objectives, and academic standards. The use of technology shall augment the use of Board adopted instructional materials.

The Board intends that technological resources provided by the district be used in a safe and responsible manner in support of the instructional program and for the advancement of student learning. Students shall be allowed to use such technology, including AI technology, in accordance with district policies, including, but not limited to, policies on academic honesty, data privacy, nondiscrimination, and copyright protections. All students using these resources shall receive instruction in the proper and appropriate use of technology. Such instruction shall incorporate students' responsibilities regarding academic honesty, honoring copyright provisions, assessing the reliability and accuracy of information, protecting personal data, and the potential for biases and errors in artificially generated content.

In accordance with district policy, all necessary technological resources for school activities are provided by the district, and students are not required to use personal devices. Students who choose to bring personal devices to school do so at their own risk. The district assumes no responsibility or liability for any loss, theft, or damage to such personal devices.

District technology includes, but is not limited to, computer hardware, software, or software as a service provided or paid for by the district, whether accessed on or off site or through district-owned or personally owned equipment or devices, including tablets and laptops; computer servers, wireless access points (routers), and wireless computer networking technology (wi-fi); the Internet; email; applications (apps), including AI apps; telephones, cellular telephones, smartphones, smart devices, and wearable technology; or any wireless communication device, including radios.

Teachers, administrators, and/or library media specialists are expected to review the technological resources and online sites that will be used in the classroom or assigned to students in order to ensure that they are appropriate for the intended purpose and the age of the students.

The Superintendent or designee shall notify students and parents/guardians about authorized uses of district technology, user obligations and responsibilities, and consequences for unauthorized use and/or unlawful activities in accordance with this board policy and the district's Acceptable Use Agreement.

Before a student is authorized to use district technology, the student and the student's parent/guardian shall review annually during Data Confirmation ~~sign and return~~ the Acceptable Use Agreement. Use of any district technology, named above, constitutes acceptance of the terms by the student and the student's parent/guardian. In that agreement, the student and parent/guardian also agree not to hold the district or any district staff responsible for the failure of any technology protection measures or user mistakes or negligence and shall agree to indemnify and hold harmless the district and district staff for any damages or costs incurred.

The district reserves the right to monitor student use of technology within the jurisdiction of the district without advance notice or consent. Students shall be informed that the use of district technology, as defined above, is not private and may be accessed by the district for the purpose of ensuring proper use. Students have no reasonable expectation of privacy in the use of district technology. Students' personally owned devices shall not be searched except in cases where there is a reasonable suspicion, based on specific and objective facts, that the search will uncover evidence of a violation of law, district policy, or school rules.

The Superintendent or designee may gather and maintain information pertaining directly to school safety or student safety from the social media activity of any district student in accordance with Education Code 49073.6 and Board Policy/Administrative Regulation 5125 - Student Records.

Whenever a student is found to have violated board policy or the district's Acceptable Use Agreement, the principal or designee may cancel or limit a student's user privileges or increase supervision of the student's use of the district's equipment and other technological resources, as appropriate. Inappropriate use also may result in disciplinary action and/or legal action in accordance with law and board policy.

The Superintendent or designee, with input from students and appropriate staff, shall regularly review and update procedures to enhance the safety and security of students using district technology and to help ensure that the district adapts to changing technologies and circumstances.

Internet Safety

The Superintendent or designee will make reasonable effort to ~~shall~~ ensure that all district computers with Internet access have a technology protection measure that protects against access to visual depictions that are obscene, child pornography, or harmful to minors and that the operation of such measures is enforced. (20 USC 7131; 47 USC 254; 47 CFR 54.520)

To reinforce these measures, the Superintendent or designee shall implement rules and procedures designed to restrict students' access to harmful or inappropriate matter on the Internet and to ensure that students do not engage in unauthorized or unlawful online activities.

Harmful matter includes matter, taken as a whole, which to the average person, applying contemporary statewide standards, appeals to the prurient interest and is matter which depicts or

describes, in a patently offensive way, sexual conduct and which lacks serious literary, artistic, political, or scientific value for minors. (Penal Code 313)

The district's Acceptable Use Agreement shall establish expectations for appropriate student conduct when using the Internet or other forms of electronic communication, including, but not limited to, prohibitions against:

1. Accessing, posting, submitting, publishing, or displaying harmful or inappropriate matter that is threatening, obscene, disruptive, or sexually explicit, or that could be construed as harassment or disparagement of others based on their race/ethnicity, national origin, sex, gender, sexual orientation, age, disability, religion, or political beliefs
2. Intentionally uploading, downloading, or creating computer viruses and/or maliciously attempting to harm or destroy district equipment or materials, manipulate the data of any other user, or bypass filters, including so-called "hacking" of any device or user account.
3. Distributing personal identification information, including the name, address, telephone number, Social Security number, or other personally identifiable information, of another student, staff member, or other person with the intent to threaten, intimidate, harass, or ridicule that person

The Superintendent or designee shall provide age-appropriate instruction regarding safe and appropriate behavior on social networking sites, chat rooms, and other Internet services. Such instruction shall include, but not be limited to, the dangers of posting one's own personal identification information online, misrepresentation by online predators, how to report inappropriate or offensive content or threats, behaviors that constitute cyberbullying, and how to respond when subjected to cyberbullying.

Policy Reference Disclaimer:

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

State	Description
Civ. Code 3120-3123	Digital equity bill of rights
Ed. Code 49073.6	<u>Student records; social media</u>
Ed. Code 51006	<u>Computer education and resources</u>
Ed. Code 51007	<u>Programs to strengthen technological skills</u>
Ed. Code 60044	<u>Prohibited instructional materials</u>
Pen. Code 313	<u>Harmful matter</u>
Pen. Code 502	<u>Computer crimes; remedies</u>

Policy 6177: Summer Learning Programs

Status: ADOPTED

Original Adopted Date: ~~04/01/23/2001~~2013 | **Last Revised Date:** ~~08/22/2023~~06/01/2024 |
Last Reviewed Date: ~~08/22/2023~~06/01/2024

The Governing Board recognizes that an extended break from the instructional program may result in significant learning loss, especially among disadvantaged and low-achieving students, and desires to provide opportunities during the summer for students to practice essential skills, make academic progress, and ~~develop~~focus on developing social, emotional, and physical needs and interests through hands-on engaging learning experiences.

Summer programs offered by the district shall be aligned with the district's local control and accountability plan (LCAP), other applicable district and school plans, and the educational program provided during the school year. When feasible, summer programs shall blend high-quality academic instruction in core curricular and/or elective subjects with recreation, nutrition programs, social and emotional development, and support services that encourage attendance, student engagement in learning, and student wellness.

Summer School

OPTION 1 (District is not required to offer summer school)

The Superintendent or designee, with Board approval, may establish summer school day and/or evening classes.

OPTION 1 ENDS HERE

OPTION 2 (District is required to offer summer school pursuant to Education Code 46120)

The Superintendent or designee shall establish summer school classes pursuant to Education Code 46120.

OPTION 2 ENDS HERE

The district's summer school program may be used to provide supplemental instruction to students needing remediation and/or enrichment in core academic subjects.

The district shall provide students with supplemental instruction and support in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-

emotional, and other integrated student supports through a program of engaging learning experiences in a positive school climate.

As appropriate, priority for enrollment in summer school programs shall be given to district students who:

1. Need course credits in order to graduate from high school before the beginning of the next school year
2. Have been retained or are at risk of being retained at their grade level
3. Demonstrate academic deficiencies in core curriculum areas
-
4. Are in ~~targeted~~ student groups identified in the district's LCAP as needing increased or improved services to succeed in the educational program
-
5. Are foster youth and/or are students experiencing homelessness

If during an intersession period the student will be moving, the student's educational rights holder or, in grades the case of an American Indian child, Indian custodian, shall determine which school the student attends for the intersession period, if applicable. (Education Code 48850, 48853.5)

- ~~5.6.~~ Are transitional kindergarten (TK)-or kindergarten children, or in any of grades 1-6 and are required to be offered or provided access to Expanded Learning Opportunities (ELO) Programs pursuant to Education Code 46120 and BP/AR 5184.2 - Before/After School Programs

OPTION 1: (First-come first-served)

The remaining openings shall be offered to other district students on a first-come first-served basis.

OPTION 1 ENDS HERE

OPTION 2: (Lottery)

The remaining openings shall be offered to other district students on a lottery basis.

OPTION 2 ENDS HERE

Because summer courses cover extensive instructional content in a relatively short time period, students who have more than three excused absences or one unexcused absence may not receive credit for summer session class(es) unless they make-up missed work in accordance with law, Board policy, and administrative regulation.

Sites for summer school programs may be rotated in an effort to make summer school programs more accessible to all students, regardless of residence or regular attendance area, and to accommodate the maintenance needs of district schools.

The district shall provide any student who attends a school that is not operating an ELO program transportation to attend at a location that is providing an ELO program and to return to the original location or another location that is established by the district. (Education Code 46120)

The Superintendent or designee shall annually report to the Board on summer school enrollment in the current year and previous year for the program as a whole and disaggregated by grade level, school that the students attend during the regular school year, and student population. In addition, the Superintendent or designee may report on the extent to which students successfully achieved the outcomes established for the program.

Additional Summer Learning Opportunities

The Superintendent or designee may collaborate with parents/guardians, city and county agencies, community organizations, child care providers, and/or other interested persons to develop, implement, and build awareness of organized activities that support summer learning.

Strategies to support summer learning may include, but are not limited to:

1. Providing information to students and parents/guardians about summer reading programs scheduled to be conducted by public libraries or community organizations
2. Collaborating with the local parks and recreation agency and/or community organizations to provide day camps, sports programs, or other opportunities for physical education and activity
3. Collaborating with workforce development agencies, businesses, and community organizations to provide summer job training opportunities that include an academic component
4. Encouraging reading in the home, such as providing lists of recommended reading to students and parents/guardians, establishing a target number of books or pages, and providing prizes for achievement of reading goals
5. Assigning summer vacation homework in core curricular subject(s) for extra credit
6. Conducting occasional, interactive "fun days" during the summer to provide activities related to art, music, science, technology, mathematics, environmental science, multicultural education, debate, or other subject
7. Arranging opportunities for community service

Policy 6177: Summer Learning Programs

Status: ADOPTED

Original Adopted Date: 01/23/2001 | **Last Revised Date:** | **Last Reviewed Date:**

The Governing Board recognizes that an extended break from the instructional program may result in significant learning loss, especially among disadvantaged and low-achieving students, and desires to provide opportunities during the summer for students to practice essential skills, make academic progress, and focus on developing social, emotional, and physical needs and interests through hands-on engaging learning experiences.

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5. Assigning summer vacation homework in core curricular subject(s) for extra credit
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Policy Reference Disclaimer:

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State	Description
5 CCR 11470-11472	Summer school
5 CCR 3043	Extended school year; special education students
Ed. Code 37252-37254.1	Supplemental instruction
Ed. Code 39837	<u>Transportation to summer employment program</u>
Ed. Code 41422	Conditions Disqualifying School Districts from Apportionments
Ed. Code 41505-41508	Pupil Retention Block Grant
Ed. Code 41976.5	Summer school programs; substantially disabled persons or graduating high school seniors
Ed. Code 42238.01-42238.07	<u>Local control funding formula</u>
Ed. Code 43520-43525	In-Person Instruction and Expanded Learning Opportunities Grants
Ed. Code 46120	<u>Expanded Learning Opportunities Program</u>
Ed. Code 48070-48070.5	<u>Promotion and retention</u>

Bylaw 9124: Attorney**Status: ADOPTED**

Original Adopted Date: 08/25/200906/01/1991 | Last Revised Date: 09/01/2023 | Last Reviewed Date: 08/25/200909/01/2023

The Governing Board of Education recognizes the complex legal environment in which districts operate, the need to provide legal representation for the district, and desires the importance of reliable, cost-effective, high-quality legal advice at reasonable rates. The Board shall appoint a General Counsel and services.

In order to meet the needs of the district, district's legal needs, the Board may appoint legal counsel and fix and order paid legal counsel's compensation as an employee or as an independent contractor. (Education Code 35041.5)

The Board may enter into independent contractor services agreements with county counsel, law firms, attorneys in private practice, and other public or private legal services entities. (Education Code 35204, 35205; Government Code 26520, 26529)

The Board also supports pursuing collaborative legal efforts with other agencies and districts as well as other government agencies as appropriate.

Duties of Legal Counsel

The General Counsel shall; district's legal counsel may: (Education Code 35041.5)

1. Render legal advice to the Board, and the Superintendent or designee and other officials and employees of the district
2. Serve the Board and the Superintendent or designee, other officials and employees in the preparation and conduct of district litigation and administrative proceedings.
3. Render advice on school bond and tax increase measures and prepare the necessary forms for the voting of these measures:
- ~~1. Manage and direct the Office of the General Counsel and engage, oversee, and manage all outside counsel performing legal work on behalf of the district.~~
- ~~-~~
4. Perform other administrative duties as assigned by the Board or requested by and Superintendent or designee.

2.—Retaining Legal Counsel

When the district is seeking legal advice or representation, the Superintendent or designee shall identify prospective attorney(s), firm(s), and/or legal services entity(ies).

The district may, but is not required to, initiate a Request for Proposals to advertise and solicit proposals for legal services. In evaluating the prospective attorney(s), firm(s), and/or entity(ies), the Board and Superintendent may consider the attorney's, firm's, and/or entity's background, experience, and relevant legal reputation; experience advising and representing school districts in California; fees; and experience of attorneys at the firm who will provide legal services.

Any attorney representing the district shall be admitted to practice law in California. (Education Code 35041.5)

Contacting Legal Counsel

~~At his/her discretion, the Board president or Superintendent may~~

The Board and Superintendent shall periodically evaluate the performance of the firm(s) and/or attorney(s); the efficiency and adequacy of advice; the results obtained for the district; the reasonableness of fees; and the responsiveness to and interactions with the Board, administration, and community.

The Board may use such evaluation(s) to determine whether to renew any current agreement(s) for legal services.

The Board may also contract for specialized legal services, as appropriate, when a majority of the Board determines that the unique demands of a particular issue or emergency situation require such representation.

Contacting Legal Counsel

The Board president, or Superintendent or designee, may, at their discretion, confer with district legal counsel subject to any limits or parameters established by the Board. In addition, the Board president, or Superintendent or Board president designee, may contact district legal counsel to provide the Board with legal information or advice when so directed by a majority of the Board.

Individual Board members other than the Board president may not seek advice from district legal counsel on matters of district business unless so authorized by the Superintendent, the Board president, or a majority of the Board.

Policy Reference Disclaimer:

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Bylaw 9124: Attorney**Status: ADOPTED****Original Adopted Date: 08/25/2009 | Last Reviewed Date:**

The Governing Board recognizes the complex legal environment in which districts operate, the need to provide legal representation for the district, and the importance of reliable, cost-effective, high-quality legal advice and services.

In order to meet the district's legal needs, the Board may appoint legal counsel and fix and order paid legal counsel's compensation as an employee or as an independent contractor. (Education Code 35041.5)

The Board may enter into independent contractor services agreements with county counsel, law firms, attorneys in private practice, and other public or private legal services entities. (Education Code 35204, 35205; Government Code 26520, 26529)

The Board also supports pursuing collaborative legal efforts with other districts as well as other government agencies as appropriate.

Duties of Legal Counsel

The district's legal counsel may: (Education Code 35041.5)

1. Render legal advice to the Board and the Superintendent or designee
2. Serve the Board and the Superintendent or designee in the preparation and conduct of district litigation and administrative proceedings
3. Render advice on school bond and tax increase measures and prepare the necessary forms for the voting of these measures
4. Perform other administrative duties as assigned by the Board and Superintendent or designee

Retaining Legal Counsel

When the district is seeking legal advice or representation, the Superintendent or designee shall identify prospective attorney(s), firm(s), and/or legal services entity(ies).

The district may, but is not required to, initiate a Request for Proposals to advertise and solicit proposals for legal services. In evaluating the prospective attorney(s), firm(s), and/or entity(ies), the Board and Superintendent may consider the attorney's, firm's, and/or entity's background, experience, and relevant legal reputation; experience advising and representing school districts in California; fees; and experience of attorneys at the firm who will provide legal services.

Any attorney representing the district shall be admitted to practice law in California. (Education Code 35041.5)

⁴The Board and Superintendent shall periodically evaluate the performance of the firm(s) and/or attorney(s); the efficiency and adequacy of advice; the results obtained for the district; the reasonableness of fees; and the responsiveness to and interactions with the Board, administration, and community.

The Board may use such evaluation(s) to determine whether to renew any current agreement(s) for legal services.

The Board may also contract for specialized legal services, as appropriate, when a majority of the Board determines that the unique demands of a particular issue or emergency situation require such representation.

Contacting Legal Counsel

The Board president, or Superintendent or designee, may, at their discretion, confer with district legal counsel subject to any limits or parameters established by the Board. In addition, the Board president, or Superintendent or designee, may contact district legal counsel to provide the Board with legal information or advice when so directed by a majority of the Board.

Individual Board members other than the Board president may not seek advice from district legal counsel on matters of district business unless so authorized by the Superintendent, the Board president, or a majority of the Board.

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State	Description
Ed. Code 35041	Administrative adviser
Ed. Code 35041.5	Legal counsel
Ed. Code 35161	Board delegation of any powers or duties
Ed. Code 35200-35214	Liabilities
Ed. Code 35204	Contract with attorney in private practice
Ed. Code 35205	Contract for legal services
Gov. Code 26520	Legal services to school districts
Gov. Code 26529	District Attorney
Gov. Code 53060	Special services and advice
Gov. Code 814-895.8	Liability of public entities and public employees
Gov. Code 995-996.6	Defense of public employees
Management Resources	Description
CSBA Publication	The Brown Act: School Boards and Open Meeting Laws, rev. 2019
State Bar of California Publication	California Rules of Professional Conduct

Bylaw 9223: Filling Vacancies

Status: ADOPTED

Original Adopted Date: ~~06/26/2012~~09/01/1989 | Last Revised Date: ~~02/28/2023~~06/01/2024 |
Last Reviewed Date: ~~02/28/2023~~06/01/2024

Events Causing a Vacancy

A vacancy on the Governing Board may arise from any of the following events:

1. The death of an incumbent— (Government Code 1770)
2. The adjudication pursuant to a quo warranto proceeding declaring that an incumbent is physically or mentally incapacitated due to disease, illness, or accident and that there is reasonable cause to believe that the incumbent will not be able to perform the duties of the office for the remainder of the term— (Government Code 1770)

~~3. A Board member's resignation (Government Code 1770)~~

~~A vacancy resulting from resignation occurs when the written resignation is filed with the County Superintendent of Schools having jurisdiction over the district, except where a deferred effective date is specified in the resignation so filed, in which case the resignation shall become operative on that date. A Board member may not defer an effective date of resignation for more than 60 days after the date the resignation is filed with the County Superintendent. Upon being filed with the County Superintendent, a written resignation, whether specifying a deferred effective date or otherwise, shall be irrevocable. (Education Code 5090, 5091)~~

~~3. A Board member's removal from office by recall—~~ A Board member's resignation in accordance with Board Bylaw 9222 - Resignation (Government Code 1770)

- ~~4. A Board member's removal from office by recall (Elections Code 11000-11386; Government Code 1770)~~
5. A Board member's ceasing to be a resident of the district (Government Code 1770)
6. A Board ~~member ceases~~member's ceasing to inhabit the trustee area represented ~~on~~by the Board ~~(58 Ops. Cal. Atty. Gen. 888 (1975))~~member (Government Code 1770)
7. A Board member's absence from the state for more than 60 days, except in the following situations:— (Government Code 1064, 1770)
 - a. Upon district business with the approval of the Board
 - b. With the consent of the Board for an additional period not to exceed a total absence of 90 days

~~- or, in the case of illness or other urgent necessity and upon a proper showing thereof, for more than 90 days~~

~~c. In the case of illness or other urgent necessity, and upon a proper showing thereof, the time limited for absence from the state may be extended by the Board~~

~~7.~~

~~d.c.~~ For federal military deployment, not to exceed an absence of a total of six months, as a member of the armed forces of the United States or the California National Guard

If the absence of the Board member for this purpose exceeds six months, the Board may approve an additional six-month absence upon a showing that there is a reasonable expectation that the member will return within the second six-month period, and the Board may appoint an interim member to serve during the absence. If two or more ~~Board~~ members ~~of the Board~~ are absent by reason of these circumstances, and those absences result in the inability to establish a quorum at a regular meeting, the Board may immediately appoint one or more interim members as necessary to enable the Board to conduct business and discharge its responsibilities. The term of an interim member appointed in these circumstances shall not extend beyond the return of the absent Board member or beyond the next regularly scheduled election for that office, whichever occurs first.

8. A Board member's ceasing to discharge the duties of the office for the period of three consecutive months, except when prevented by ~~illness~~ ~~sickness~~ or when absent from the state with the permission required by law ~~—~~ (Government Code 1770)
9. A Board member's conviction of a felony or any offense involving a violation of official duties or conviction of a designated crime resulting in a forfeiture of office ~~—~~ (Government Code 1770, 3000-3003)
10. A Board member's refusal or neglect to file the required oath within the time prescribed ~~—~~ (Government Code 1770)
11. The decision of a competent tribunal declaring void a Board member's election or appointment ~~—~~ (Government Code 1770)
12. A Board member's commitment to a hospital or sanitarium as a drug addict, dipsomaniac, inebriate, or stimulant addict by a court of competent jurisdiction, in which case the office shall not be deemed vacant until the order of commitment has become final ~~—~~ (Government Code 1770)
13. A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a Board seat(s) ~~—~~ (Education Code 5090, 5326, 5328)

Timelines for Filling a Vacancy

When a vacancy occurs, the Board shall take the following action, as appropriate:

1. When a vacancy occurs within four months of the end of a Board member's term, the Board shall take no action.—(Education Code 5093)
2. When a vacancy occurs ~~from between~~ six months ~~to and~~ 130 days before a regularly scheduled Board election at which the vacant position is not scheduled to be filled, the vacancy shall be filled by a special election ~~to fill the position shall be~~ consolidated with the regular election. The person so elected shall take office at the first regularly scheduled Board meeting following the certification of the election and shall serve only until the end of the term of the position which the person was elected to fill.—(Education Code 5093)
3. When a vacancy occurs any time outside of the statutory time windows identified in Items #1 and #2 above, the Board shall; either order an election or make a provisional appointment within 60 days of the date of the vacancy or the filing of the member's deferred resignation, ~~either order an election or make a provisional appointment; whichever is sooner.~~ (Education Code 5091, 5093)

Eligibility for Appointment

In order to be appointed ~~or elected~~ to fill a vacancy on the Board, a person must meet the eligibility requirements specified in ~~Education Code 35107, as described in BB~~ law and Board Bylaw 9220 - Governing Board Elections.

Provisional Appointments

When, as authorized by law, the Board has opted to make a provisional appointment to fill a vacancy ~~on the Board, the Board shall advertise, the Board, by resolution, may approve the procedures for selecting the person to be provisionally appointed to fill the vacancy. These procedures may, but are not required to, include the following:~~

1. Advertising in the local media to solicit candidate applications ~~or nominations. A~~
2. Establishing a committee consisting of less than a quorum of the Board ~~shall to~~ ensure that applicants are eligible for Board membership and announce the names of the eligible candidates. ~~The Board shall interview~~
3. Interviewing the candidates at a public meeting, ~~accept oral or written public input, and select the provisional appointee by majority vote.~~

Within 10 days after the Board makes a provisional appointment ~~is made, to fill a Board vacancy, the Superintendent or designee, on behalf of~~ the Board, shall post ~~notices a notice~~ of the actual vacancy, or the filing of a deferred resignation, and the provisional appointment. ~~The notice shall be published in the local newspaper pursuant to Government Code 6061 and posted in at least three public places within the district. (Education Code 5092)~~

The notice shall contain: ~~The Superintendent or designee shall post the notice as follows:~~ (Education Code 5092)

1. In three public places in the district or, if applicable, trustee area
2. On the district's website
3. In a newspaper of general circulation published in the district, if such a newspaper exists

The notice shall contain: (Education Code 5092)

1. The fact of the vacancy or resignation

~~1.2.~~ The date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation

~~2.~~ The full name of the provisional appointee

3. ~~The to the Board and the~~ date of the provisional appointee's appointment

4. A statement notifying the voters that unless a petition calling for a special election pursuant to Education Code 5091 is filed in the office of the County Superintendent of Schools within 30 days of the provisional appointment, ~~the appointment~~ shall become ~~an~~ effective appointment

The person appointed shall only hold office until the next regularly scheduled election for district Board members ~~and shall be afforded all the powers and duties of a Board member upon appointment.~~ (Education Code 5091)

If within 30 days of the Board's appointment, registered voters of the district or, where elections are by trustee areas, of the trustee area, submit a petition for special election ~~which~~that the County Superintendent determines to be legally sufficient, the provisional appointment is terminated, and a special election shall be held in accordance with Education Code 5091 to fill the vacancy.

Appointment Due to Failure to Elect

When a vacancy occurs because no candidate or an insufficient number of candidates have been nominated (~~i.e., a failure to elect~~) and a district election will not be held, the Board shall appoint a qualified person to the office. This appointment shall be made at a meeting prior to the day fixed for the election and the appointee shall be seated at the organizational meeting as if elected at the district election. (Education Code 5328)

When an appointment is being made because of a failure to elect, the district shall publish a notice once in a newspaper of general circulation published in the district, or if no such newspaper exists, in a newspaper having general circulation within the district. This notice shall state that the Board intends to make an appointment and shall inform persons of the procedure available for applying for the appointment. (Education Code 5328.5)

~~The procedure for selecting and interviewing candidates shall be~~ When, as authorized by law, the

~~same as~~ Board seeks to make an appointment because of a failure to elect, the Board, by resolution, may approve any additional the procedures for "Provisional Appointments," as specified above selecting the person to be appointed to fill the vacancy.

Policy Reference Disclaimer:

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

State	Description
Ed. Code 35107	School district employees
Ed. Code 35178	Resignation with deferred effective date
Ed. Code 5000-5033	Election of school district board members
Ed. Code 5090-5095	Vacancies on the board
Ed. Code 5200-5208	Districts governed by boards of education
Ed. Code 5300-5304	General provisions; conduct of elections
Ed. Code 5320-5329	Order and call of elections
Ed. Code 5340-5345	Consolidation of elections
Ed. Code 5360-5363	Election notice
Ed. Code 5420-5426	Cost of elections
Ed. Code 5440-5442	Miscellaneous provisions
Elec. Code 10600-10604	School district elections
Elec. Code 11000-11386	Candidates for recall
Gov. Code 1064	Absence from state
Gov. Code 1770	Vacancy of office
Gov. Code 3000-3003	Forfeiture of office
Gov. Code 3060-3075	Removal other than by impeachment
Gov. Code 54950-54963	The Ralph M. Brown Act
Gov. Code 6061	Manner of notice as prescribed in designated section
Pen. Code 88	Crimes against legislative power
Federal	Description
18 USC 704	Military medals or decorations
Management Resources	Description
Attorney General Opinion	105 Ops.Cal.Atty.Gen. 182 (2022)

Bylaw 9223: Filling Vacancies

Status: ADOPTED

Original Adopted Date: 06/26/2012 | **Last Revised Date:** 02/28/2023 | **Last Reviewed Date:** 02/28/2023

Events Causing a Vacancy

A vacancy on the Governing Board may arise from any of the following events:

1. The death of an incumbent (Government Code 1770)
2. The adjudication pursuant to a quo warranto proceeding declaring that an incumbent is physically or mentally incapacitated due to disease, illness, or accident and that there is reasonable cause to believe that the incumbent will not be able to perform the duties of the office for the remainder of the term (Government Code 1770)
3. A Board member's resignation in accordance with Board Bylaw 9222 - Resignation (Government Code 1770)
4. A Board member's removal from office by recall (Elections Code 11000-11386; Government Code 1770)
5. A Board member's ceasing to be a resident of the district (Government Code 1770)
6. A Board member's ceasing to inhabit the trustee area represented by the Board member (Government Code 1770)
7. A Board member's absence from the state for more than 60 days, except in the following situations: (Government Code 1064, 1770)
 - a. Upon district business with the approval of the Board
 - b. With the consent of the Board for an additional period not to exceed a total absence of 90 days or, in the case of illness or other urgent necessity and upon a proper showing thereof, for more than 90 days
 - c. For federal military deployment, not to exceed an absence of a total of six months, as a member of the armed forces of the United States or the California National Guard

If the absence of the Board member for this purpose exceeds six months, the Board may approve an additional six-month absence upon a showing that there is a reasonable expectation that the member will return within the second six-month period, and the Board may appoint an interim member to serve during the absence. If two or more Board members are absent by reason of these circumstances, and those absences result in the inability to establish a quorum at a regular meeting, the Board may immediately appoint one or more interim members as necessary to enable the Board to conduct business and discharge its responsibilities. The term of an interim member appointed in these circumstances shall not extend beyond the return of the absent Board member or beyond the next regularly scheduled election for that office, whichever occurs first.

8. A Board member's ceasing to discharge the duties of the office for the period of three consecutive months, except when prevented by sickness or when absent from the state with the permission required by law (Government Code 1770)
9. A Board member's conviction of a felony or any offense involving a violation of official duties or conviction of a designated crime resulting in a forfeiture of office (Government Code 1770, 3000-3003)
10. A Board member's refusal or neglect to file the required oath within the time prescribed (Government Code 1770)
11. The decision of a competent tribunal declaring void a Board member's election or appointment (Government Code 1770)
12. A Board member's commitment to a hospital or sanitarium as a drug addict, dipsomaniac, inebriate, or stimulant addict by a court of competent jurisdiction, in which case the office shall not be deemed vacant until the order of commitment has become final (Government Code 1770)
13. A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a Board seat(s) (Education Code 5090, 5326, 5328)

Timelines for Filling a Vacancy

When a vacancy occurs, the Board shall take the following action, as appropriate:

1. When a vacancy occurs within four months of the end of a Board member's term, the Board shall take no action. (Education Code 5093)
2. When a vacancy occurs between six months and 130 days before a regularly scheduled Board election at which the vacant position is not scheduled to be filled, the vacancy shall be filled by a special election consolidated with the regular election. The person so elected shall take office at the first regularly scheduled Board meeting following the certification of the election and shall serve only until the end of the term of the position which the person was elected to fill. (Education Code 5093)
3. When a vacancy occurs any time outside of the statutory time windows identified in Items #1 and #2 above, the Board shall either order an election or make a provisional appointment within 60 days of the date of the vacancy or the filing of the member's deferred resignation, whichever is sooner. (Education Code 5091, 5093)

Eligibility for Appointment

In order to be appointed to fill a vacancy on the Board, a person must meet the eligibility requirements specified in law and Board Bylaw 9220 - Governing Board Elections.

Provisional Appointments

When, as authorized by law, the Board has opted to make a provisional appointment to fill a vacancy, the Board, by resolution, may approve the procedures for selecting the person to be provisionally appointed to fill the vacancy. These procedures may, but are not required to, include the following:

1. Advertising in the local media to solicit candidate applications
2. Establishing a committee consisting of less than a quorum of the Board to ensure that applicants are eligible for Board membership and announce the names of the eligible candidates
3. Interviewing the candidates at a public meeting

Within 10 days after the Board makes a provisional appointment to fill a Board vacancy, the Superintendent or designee, on behalf of the Board, shall post a notice of the actual vacancy, or the filing of a deferred resignation, and the provisional appointment. The Superintendent or designee shall post the notice as follows: (Education Code 5092)

1. In three public places in the district or, if applicable, trustee area
2. On the district's website
3. In a newspaper of general circulation published in the district, if such a newspaper exists

The notice shall contain: (Education Code 5092)

1. The fact of the vacancy or resignation
2. The date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation
3. The full name of the provisional appointee to the Board and the date of the provisional appointee's appointment
4. A statement notifying the voters that unless a petition calling for a special election pursuant to Education Code 5091 is filed in the office of the County Superintendent of Schools within 30 days of the provisional appointment, the appointment shall become effective

The person appointed shall only hold office until the next regularly scheduled election for district Board members. (Education Code 5091)

If within 30 days of the Board's appointment, registered voters of the district or, where elections are by trustee areas, of the trustee area, submit a petition for special election that the County Superintendent determines to be legally sufficient, the provisional appointment is terminated, and a special election shall be held in accordance with Education Code 5091 to fill the vacancy.

Appointment Due to Failure to Elect

When a vacancy occurs because no candidate or an insufficient number of candidates have been nominated and a district election will not be held, the Board shall appoint a qualified person to the office. This appointment shall be made at a meeting prior to the day fixed for the election and the appointee shall be seated at the organizational meeting as if elected at the district election. (Education Code 5328)

When an appointment is being made because of a failure to elect, the district shall publish a notice once in a newspaper of general circulation published in the district, or if no such newspaper exists, in a newspaper having general circulation within the district. This notice shall state that the Board⁸

intends to make an appointment and shall inform persons of the procedure available for applying for the appointment. (Education Code 5328.5)

When, as authorized by law, the Board seeks to make an appointment because of a failure to elect, the Board, by resolution, may approve any additional the procedures for selecting the person to be appointed to fill the vacancy.

Policy Reference Disclaimer:

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

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Ed. Code 5200-5208	<u>Districts governed by boards of education</u>
Ed. Code 5300-5304	<u>General provisions; conduct of elections</u>
Ed. Code 5320-5329	<u>Order and call of elections</u>
Ed. Code 5340-5345	<u>Consolidation of elections</u>
Ed. Code 5360-5363	<u>Election notice</u>
Ed. Code 5420-5426	<u>Cost of elections</u>
Ed. Code 5440-5442	<u>Miscellaneous provisions</u>
Elec. Code 10600-10604	<u>School district elections</u>
Elec. Code 11000-11386	<u>Candidates for recall</u>
Gov. Code 1064	<u>Absence from state</u>
Gov. Code 1770	<u>Vacancy of office</u>
Gov. Code 3000-3003	<u>Forfeiture of office</u>
Gov. Code 3060-3075	<u>Removal other than by impeachment</u>
Gov. Code 54950-54963	<u>The Ralph M. Brown Act</u>
Gov. Code 6061	<u>Manner of notice as prescribed in designated section</u>
Pen. Code 88	<u>Crimes against legislative power</u>
Federal	Description
18 USC 704	Military medals or decorations

Bylaw 9320: Meetings And Notices

Status: ADOPTED

Original Adopted Date: ~~06/26/2012~~03/01/2008 | Last Revised Date: ~~08/22/2023~~03/01/2024 |
Last Reviewed Date: ~~08/22/2023~~03/01/2024

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. In accordance with ~~state~~applicable open meeting laws (Brown Act), the Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, Board meetings shall provide ~~opportunities~~the opportunity for ~~questions and comments by~~ members of the public to directly address the Board. All meetings shall be conducted in accordance with law and the Board's bylaws, policies, and administrative regulations.

A Board meeting exists whenever a majority of Board members gather at the same time and location, including teleconference location as permitted by Government Code 54953, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the Board. (Government Code 54952.2)

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In accordance with law and as specified in Board Bylaw 9012 - Board Member Electronic Communications, a majority of the Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

However, ~~an employee~~the Superintendent or ~~district official~~designee may engage in separate conversations or communications with Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)

In order to help ensure the participation of individuals with disabilities at Board meetings, the Superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. Any doubt about a request for accommodation shall be resolved in favor of accessibility. ~~(Government Code 54953, 54953.2, 54954.1, 54954.2)~~

Notice of the procedure for receiving and resolving such requests for accommodation ~~described above~~ shall be given in each instance in which notice of the time of a meeting is otherwise given or the agenda for the meeting is otherwise posted. (Government Code 54953, 54953.2, 54954.1, 54954.2)

Regular Meetings

The

Unless otherwise determined by the Board, the Board shall hold ~~two~~ regular meeting(s) each

month. ~~Regular meetings shall be held starting at 5:30~~ p.m. on the ~~second and fourth Tuesday~~ (day(s)) of the month ~~(unless otherwise approved by the Board at the Alameda city hall, 2263 Santa Clara Ave, Alameda, CA 94501 at~~ (name of facility and address).

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the district's ~~web site~~ website. (Government Code 54954.2)

~~Whenever~~

~~Consistent with Government Code 54957.5 and Board Bylaw 9322 - Agenda/Meeting Materials, whenever~~ agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the materials available for public inspection at a public office or location designated for that purpose ~~or~~. ~~The records shall be posted~~ on the district ~~web site, consistent with Government Code 54957.5, website~~ at the time the materials are distributed to all or a majority of the Board. ~~(Government Code 54957.5) if distributed outside of business hours.~~

Special Meetings

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members. ~~However, a special meeting shall not be called regarding on any topic within the salary, salary schedule, or other compensations subject matter jurisdiction of the Superintendent, assistant superintendent, or other management employee Board unless otherwise prohibited by law or as described specified in Government Code 3511.1-BB 9323.2 - Actions by the Board.~~ (Government Code 54956)

~~Written~~ At least 24 hours before the time of the meeting, written notice of special meetings shall be delivered personally or by any other means to all Board members and the local media who have requested such notice in writing. The notice also shall be posted on the district's ~~web site. The notice shall be received~~ website, and, at least 24 hours before the time of the meeting. ~~The notice shall also be posted at least 24 hours before the meeting,~~ in a location freely accessible to the public. The notice shall specify the time and location of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Education Code 35144; Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

Emergency Meetings

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. (Government Code 54956.5)

The Board may meet in closed session during emergency meetings so long as two-thirds of the members present at the meeting agree or, if less than two-thirds of the members are present, by unanimous vote of the members present. (Government Code 54956.5)

The Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

~~An emergency situation means either of the following: (Government Code 54956.5)~~

- ~~1.—An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board~~
- ~~2.—A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board~~

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification shall be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time notification is given to the other members of the Board ~~about the meeting.~~ (Government Code 54956.5)

The minutes of the meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

An emergency means a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board. (Government Code 54956.5)

A dire emergency means a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board. (Government Code 54956.5)

Adjourned/Continued Meetings

The Board may adjourn/continue any regular or special meeting to a later time and location that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn/continue such a meeting. If no Board members are present, the secretary or the clerk may declare the meeting adjourned/continued to a later time and ~~place~~location and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment/continuance, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the ~~place~~location where the meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The Board may ~~occasionally~~ convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The Board may also convene a retreat or discussion meeting to discuss Board roles and relationships.

~~Public notice shall be given in accordance with law when a quorum of the Board is attending a study session, retreat, public forum, or discussion. Any such meeting. All such meetings shall, regardless of title or topic, shall be held as a regular or special meeting, as appropriate, and shall comply with the Brown Act and shall be held in open session and within district boundaries. Action items shall not be included on the agenda all other requirements for these regular or special meetings. (Government Code 54956)~~

Other Gatherings

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern
3. An open and noticed meeting of another body of the district
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the Board established pursuant to Board Bylaw 9130 - Board Committees, provided that the Board members who are not members of the standing committee attend only as observers

Individual contacts or conversations between a Board member and any other person that are not ~~subject to part of a series of communications prohibited by~~ the Brown Act: are permitted. (Government Code 54952.2)

Location of Meetings

~~Meetings shall not be held in a facility that prohibits. Unless the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135. In addition, Board is holding a teleconference meeting during a proclaimed state of emergency, all meetings shall not be held in a facility which is inaccessible to individuals with disabilities or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)~~

~~Meetings shall~~ be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques
9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district
10. Interview a potential employee from another district

~~Meetings exempted from the boundary requirements, as specified in Items #1-10 above~~ All meetings, regardless of location, shall still be subject to comply with the applicable notice and open meeting requirements for regular and special meetings when a quorum of the Board attends the . Additionally, no such meeting may be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135, which is inaccessible to individuals with disabilities, or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

If a fire, flood, earthquake, or other emergency renders the posted regular or special meeting place/location unsafe, meetings and the deadline for posting the location has passed, the meeting shall be held for the duration of the emergency at a location designated by the Board president or designee, who shall so inform all news media who have requested notice of special meetings pursuant to Government Code 54956 by the most rapid available means of communication. ~~(Government Code 54954)~~

Traditional Teleconferencing

A Board member may participate in any meeting by teleconference ~~is a meeting of the Board in~~

~~which Board members are in different locations, connected by electronic means through audio and/, which includes both audio or video-/audio so long as the following conditions are met: (Government Code 54953)~~

~~All teleconferenced meetings shall be~~

- ~~1. All votes taken during the meeting are by rollcall~~
- ~~2. The meeting is conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board. (Government Code 54953)~~

~~The Board may use teleconferences for all purposes in connection with any meeting within the Board's subject matter jurisdiction.~~

~~All votes taken during a teleconference meeting shall be by roll call. (Government Code 54953)~~

~~During the legislative body of a local agency~~

- ~~3. The location of the Board member participating by teleconference is open and accessible to the public during the meeting, except during closed session, such that members of the public may observe in person the Board member participating by teleconference, at may hear/listen to the meeting to the same extent as the Board member participating by teleconference, and may make public comment during the same portion of the agenda as others members of the public from the same location as the Board member participating by teleconference~~
- ~~4. The location of the Board member participating by teleconference is noted in the agenda and the agenda is posted at the location of the Board member participating by teleconference in advance of the meeting as statutorily required based on the type of meeting~~
- ~~5. At least a quorum of the members of the Board shall participate from locations within the district boundaries.~~

Teleconferencing by Individual Board Member Due to Just Cause

~~Until January 1, 2026, when there is "just cause" preventing a Board member from attending a Board meeting in person, that Board member may participate in that meeting by teleconference without: (Government Code 54953)~~

~~Unless a Board member participates by teleconference pursuant to the provisions described in the sections "Teleconferencing During a Personal Emergency," "Teleconferencing For 'Just Cause'" or "Teleconferencing During a Proclaimed State of Emergency" below, agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere:~~

~~All teleconference locations shall be accessible to the public and the public shall have the right to address the Board directly at each teleconference location. Additional~~

- ~~1. Including the location of the Board member participating by teleconference locations may be provided to the public. (Government Code 54953)~~

Teleconferencing During a Personal Emergency

~~Until January 1, 2026, with approval from the majority of the Board, a Board member may be permitted to participate in a meeting remotely when a physical or family medical emergency prevents the Board member from attending in person. The Board member requesting to appear remotely shall notify the Board of the emergency situation as soon as possible; in the agenda~~

- ~~2. Making the location of the Board member participating by teleconference open and provide a concise accessible to the public~~
- ~~3. Posting the agenda at the location of the Board member participating by teleconference~~

~~A Board member needing to participate by teleconference for just cause shall notify the Board at the earliest possible opportunity, including at the start of a regular meeting, of the need to do so and include a general description of the circumstances relating to the Board member's need to appear remotely. The Board member shall not be required to disclose any disability, medical diagnosis, or personal medical information exempt under existing law. (Government Code 54953)~~

~~A Board member may not appear remotely under emergency circumstances for more than 20 percent of the Board's regular meetings or for more than three consecutive months. If the Board meets less than 10 times in a calendar year, a Board member may not appear remotely under emergency circumstances for more than two meetings. (Government Code 54953)~~

~~When a Board member is approved to participate remotely due to emergency circumstances, the Board member is not required to participate from a location which is accessible to the public and the location does not need to be used to appear by teleconference at the given meeting. (Government Code 54953)~~

~~For the Board member to participate by teleconference under this section, all of the following are required: (Government Code 54953)~~

- ~~1. All votes taken during the meeting are by rollcall~~
- ~~2. At least a quorum of the Board participates in person from a singular physical location clearly identified on the agenda. (Government Code 54953)~~

~~If permitted to participate remotely, the~~

- ~~3. The Board member shall utilize participating by teleconference utilizes both audio and visual technology and to participate in the meeting~~
- ~~4. The Board member participating by teleconference publicly disclosediscloses, before any action is taken, whether any other individualsindividual 18 years of age or older areis present in the remote location withat the Board member,member's location and the general nature of the member's relationship with each such individuals. (Government Code 54953)~~

~~individual~~

5. ~~The district shall also provide~~ public is able to access ~~to~~ the meeting via a two-way audiovisual platform or a two-way audio service and a live webcast, with real-time public comment being allowed via the ~~remote~~ platform as well as or service, in addition to public comment being available in person ~~and~~

~~The platform or service may require members of the public shall be able to offer to register in order to make public comments in real time. so long as the platform or service is not controlled by the district~~

6. ~~The agenda shall include for the meeting includes~~ information describing how members of the public can access the platform. ~~(Government Code 54953)~~

~~If a disruption prevents broadcasting the meeting to members of the public using the call-in option or internet-based service option, or a disruption that is within the Board's control prevents members of the public from offering public comments using the call-in option or internet-based service option, the Board shall not take action on agenda items until public access to the meeting is restored. (Government Code 54953)~~

Teleconferencing for "Just Cause"

~~A Board member may be permitted to appear remotely, pursuant to the provisions below, or service~~

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the Board may not take action on any agenda item until the disruption is resolved. (Government Code 54953)

A Board member shall be permitted to participate by teleconference for just cause for no more than two meetings per calendar year. A Board member appearing for just cause shall notify the Board at the earliest possible opportunity of the need to participate in the meeting remotely, including at the start of a regular meeting. (Government Code 54953)

Just Cause (Government Code 54953)

For purposes of this section, "just cause" may exist for any of the following: (Government Code 54953)

1. A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires a Board member to participate remotely
2. A contagious illness prevents a Board member from attending in person
3. A Board member has a need related to a physical or mental disability not otherwise reasonably accommodated
4. A Board member is traveling while on official business of the Board or another state or local agency

When Teleconferencing by Individual Board Member Due to Emergency Circumstances

Until January 1, 2026, when a physical or family medical emergency would prevent a Board member participates remotely for just cause, the from attending a Board meeting in person, that Board 8

member is may request to participate in such meeting by teleconference. The Board member requesting to appear remotely shall submit the request as soon as possible and include a concise general description of the emergency that necessitated the request. The Board member shall not be required to participate from a disclose any disability, medical diagnosis, or personal medical information exempt under existing law. (Government Code 54953)

If the request is received timely, it shall be added to the agenda as the first item of business at the meeting, even before any closed session items. If the request is not received timely, it shall be taken up by the Board before the first item of business at the meeting. The request shall only be granted upon a vote by the majority of the Board. (Government Code 54953, 54954.2)

If the request is granted by the Board, the Board member may participate by teleconference without: (Government Code 54953)

1. Including the location which is of the Board member participating by teleconference in the agenda
2. Making the location of the Board member participating by teleconference open and accessible to the public and
3. Posting the agenda at the location does not need of the Board member participating by teleconference

For the Board member to be participate by teleconference due to emergency circumstances, all of the following are required: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. At least a quorum of the Board participates in person from a singular physical location clearly identified on the agenda. (Government Code 54953)

If the Board member participates remotely, the Board member shall utilize

3. The Board member participating by teleconference utilizes both audio and visual technology and to participate in the meeting
4. The Board member participating by teleconference publicly disclosed discloses, before any action is taken, whether any other individuals individual 18 years of age or older are is present in the remote location with at the Board member, member's location and the general nature of the member's relationship with each such individuals. (Government Code 54953)

individual

5. The district shall also provide public is able to access to the meeting via a two-way audiovisual platform or a two-way audio service and a live webcast, with real-time public comment being allowed via the remote platform as well as or service, in person and the addition to public shall be able to offer comment being available in person

The platform or service may require members of the public to register in order to make public comments in real time. so long as the platform or service is not controlled by the district

6. ~~The agenda shall include for the meeting includes~~ information describing how members of the public can access the platform. ~~(Government Code 54953)~~

~~If a disruption prevents broadcasting the meeting to members of the public using the call-in option or internet-based service option, or a disruption that is within the Board's control prevents members of the public from offering public comments using the call-in option or internet-based service option, or service~~

~~If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the Board shall not take action on agenda items until public access to the meeting is restored. (Government Code 54953)~~

~~Teleconferencing any agenda item until the disruption is resolved. (Government Code 54953)~~

~~In total, a Board member may not participate by teleconference due to emergency circumstances alone, or together with teleconference due to just cause, as specified above, for more than 20 percent of the Board's regular meetings or for more than three consecutive months. If the Board meets less than 10 times in a calendar year, a Board member may not appear remotely due to emergency circumstances for more than two meetings. (Government Code 54953)~~

Teleconference Meetings During a Proclaimed State of Emergency

Until January 1, 2024, the

~~The Board may conduct Board meetings by teleconference without posting agendas at all teleconference locations, identifying teleconference locations in meeting notices and agendas, allowing public access to each teleconference location, providing an opportunity for members of the public to address the Board directly at each teleconference location, and ensuring that at least a quorum of the Board participate from locations within district boundaries, a Board meeting entirely by teleconference during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)~~

~~1. State or local officials have imposed or recommended measures to promote social distancing~~

~~2.1. For the purpose of determining, by majority vote, whether as the result of the emergency meeting in person would present imminent risks to the health or safety of attendees due to the emergency~~

~~3.2. When it the Board has been determined, by majority vote as described in pursuant to Item #21 above, that as a result of the emergency meeting in person would present imminent risks to the health or safety of attendees due to the emergency~~

~~To conduct~~The Board may hold a meeting by teleconference meeting for these purposes the following requirements shall be satisfied during a proclaimed state of emergency without: (Government Code 54953):

~~1. The notice and agenda shall be given and posted as otherwise including the location of Board members in the agenda~~

~~2. Making the locations of Board members open and accessible to the public~~

~~3. Posting the agenda at the locations of Board members~~

For the Board to hold such meeting, all of the following are required by the Brown Act: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. The notice and agenda of the meeting shall specify the means by which members of the public may public is able to access the meeting and offer public comments, including via a call-in or internet-based service option

Members of the public may be required to register to log in to a meeting when making or an internet-based platform or service, with real-time public comment being allowed via the platform or service

If an internet-based platform or service is utilized, it may require members of the public to register in order to make public comments through an internet web site or other online so long as the platform that or service is operated by a third party and not under controlled by the control of the Board: district

3. Members of the public shall be allowed to access the meeting, and the agenda shall provide an opportunity for the meeting includes information describing how members of the public to address the Board directly pursuant to Government Code 54954.3 -can access the platform or service
4. Members of If the platform or service is disrupted such that the public shall cannot access the meeting or give real-time public comment, the meeting may continue but the Board may not be required to submit public comments in advance of a Board meeting and shall be provided an opportunity to address the Board and offer comments in real time
5. Public comment periods shall not be closed take action on any agenda item until the time disruption is resolved. (Government Code 54953)

For any public comment period, if such is offered by the Board, with a time limit, the Board may not close that public comment period or the opportunity to register until the full time for public comment has elapsed or, if not timed, until. For any other public comment period, the Board shall allow a reasonable amount of time per agenda item has been allowed

6. If during a Board meeting a disruption occurs which prevents the district from broadcasting the meeting to allow members of the public to provide public comment and to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the district's control that prevents members of the public from offering public comments, the Board shall take no further action on any agenda item until public access via the call-in or internet-based service option register to the meeting is restored

The district may, in its discretion, provide a physical location from which the public may attend or comment: do so. (Government Code 54953)

The Board may continue to conduct all meetings by teleconference, as specified above for teleconferencing during proclaimed states of emergency, by a majority vote finding within 30 days after teleconferencing for the first time, and every 30 days thereafter, that either: (Government Code 54953)

1. The throughout one or more 45-day periods so long as, prior to the beginning of each 45-day period, the Board has reconsidered the circumstances of the state of emergency and

determines that it continues to directly impact the ability of the Board to meet safely in person
-. (Government Code 54953)

~~2.—State or local officials continue to impose or recommend measures to promote social distancing~~

Policy Reference Disclaimer:

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

State

Ed. Code 35140

Description

[Time and place of meetings](#)

Ed. Code 35143

[Annual organizational meetings; date and notice](#)

Ed. Code 35144

[Special meeting](#)

Ed. Code 35145

[Public meetings](#)

Ed. Code 35145.5

[Agenda; public participation and regulations](#)

Ed. Code 35146

[Closed sessions; student matters](#)

Ed. Code 35147

[Open meeting laws exceptions](#)

Gov. Code 11135

[Prohibition of discrimination](#)

Gov. Code 3511.1

[Local agency executives](#)

Gov. Code 54950-54963

[The Ralph M. Brown Act](#)

Gov. Code 54953

[Oral summary of recommended salary and benefits of superintendent](#)

Gov. Code 54954

[Time and place of regular meetings](#)

Gov. Code 54954.2

[Agenda posting requirements; board actions](#)

Gov. Code 54956

[Special Meetings](#)

Gov. Code 54956.5

[Emergency meetings](#)

Gov. Code 7920.000-7930.215

[California Public Records Act](#)

Gov. Code 8625-8629

[California Emergency Services Act](#)

Federal

28 CFR 35.160

Description

Effective communications for individuals with disabilities

28 CFR 36.303

Nondiscrimination on the basis of disability, public accommodations, auxiliary aids, and services

42 USC 12101-12213

Americans with Disabilities Act

Management Resources

Description

Bylaw 9320: Meetings And Notices

Status: ADOPTED

Original Adopted Date: 06/26/2012 | **Last Revised Date:** | **Last Reviewed Date:**

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. In accordance with applicable open meeting laws (Brown Act), the Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, Board meetings shall provide the opportunity for members of the public to directly address the Board. All meetings shall be conducted in accordance with law and the Board's bylaws, policies, and administrative regulations.

A Board meeting exists whenever a majority of Board members gather at the same time and location, including teleconference location as permitted by Government Code 54953, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the Board. (Government Code 54952.2)

In accordance with law and as specified in Board Bylaw 9012 - Board Member Electronic Communications, a majority of the Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

However, the Superintendent or designee may engage in separate conversations or communications with Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)

In order to help ensure the participation of individuals with disabilities at Board meetings, the Superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. Any doubt about a request for accommodation shall be resolved in favor of accessibility. Notice of the procedure for receiving and resolving such requests for accommodation shall be given in each instance in which notice of the time of a meeting is otherwise given or the agenda for the meeting is otherwise posted. (Government Code 54953, 54953.2, 54954.1, 54954.2)

Regular Meetings

Unless otherwise determined by the Board, the Board shall hold 2 regular meeting(s) each month starting at 5:30 p.m. on the 2nd and 4th Tuesdays of the month at 2263 Santa Clara Ave., Alameda, CA 94501.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the district's website. (Government Code

54954.2)

Consistent with Government Code 54957.5 and Board Bylaw 9322 - Agenda/Meeting Materials, whenever agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the materials available for public inspection at a public office or location designated for that purpose. The records shall be posted on the district website at the time the materials are distributed to all or a majority of the Board if distributed outside of business hours.

Special Meetings

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members on any topic within the subject matter jurisdiction of the Board unless otherwise prohibited by law or as specified in BB 9323.2 - Actions by the Board. (Government Code 54956)

At least 24 hours before the time of the meeting, written notice of special meetings shall be delivered personally or by any other means to all Board members and the local media who have requested such notice in writing. The notice also shall be posted on the district's website, and, at least 24 hours before the time of the meeting, in a location freely accessible to the public. The notice shall specify the time and location of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Education Code 35144; Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

Emergency Meetings

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. (Government Code 54956.5)

The Board may meet in closed session during emergency meetings so long as two-thirds of the members present at the meeting agree or, if less than two-thirds of the members are present, by unanimous vote of the members present. (Government Code 54956.5)

The Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most 14

recent request for notification shall be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time notification is given to the other members of the Board. (Government Code 54956.5)

The minutes of the meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

An *emergency* means a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board. (Government Code 54956.5)

A *dire emergency* means a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board. (Government Code 54956.5)

Adjourned/Continued Meetings

The Board may adjourn/continue any regular or special meeting to a later time and location that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn/continue such a meeting. If no Board members are present, the secretary or the clerk may declare the meeting adjourned/continued to a later time and location and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment/continuance, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the location where the meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The Board may convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public. The Board may also convene a retreat or discussion meeting to discuss Board roles and relationships. Any such meeting, regardless of title or topic, shall be held as a regular or special meeting, as appropriate, and shall comply with all other requirements for regular or special meetings. (Government Code 54956)

Other Gatherings

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern
3. An open and noticed meeting of another body of the district
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the Board established pursuant to Board Bylaw 9130 - Board Committees, provided that the Board members who are not members of the standing committee attend only as observers

Individual contacts or conversations between a Board member and any other person that are not part of a series of communications prohibited by the Brown Act are permitted. (Government Code 54952.2)

Location of Meetings

Unless the Board is holding a teleconference meeting during a proclaimed state of emergency, all meetings shall be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques
9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district

10. Interview a potential employee from another district

All meetings, regardless of location, shall comply with the applicable notice and open meeting requirements. Additionally, no such meeting may be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135, which is inaccessible to individuals with disabilities, or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

If a fire, flood, earthquake, or other emergency renders the posted regular or special meeting location unsafe and the deadline for posting the location has passed, the meeting shall be held at a location designated by the Board president or designee, who shall so inform all news media who have requested notice of meetings pursuant to Government Code 54956 by the most rapid available means of communication.

Traditional Teleconferencing

A Board member may participate in any meeting by teleconference, which includes both audio or video/audio so long as the following conditions are met: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. The meeting is conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency
3. The location of the Board member participating by teleconference is open and accessible to the public during the meeting, except during closed session, such that members of the public may observe in person the Board member participating by teleconference, may hear/listen to the meeting to the same extent as the Board member participating by teleconference, and may make public comment during the same portion of the agenda as others members of the public from the same location as the Board member participating by teleconference
4. The location of the Board member participating by teleconference is noted in the agenda and the agenda is posted at the location of the Board member participating by teleconference in advance of the meeting as statutorily required based on the type of meeting
5. At least a quorum of the members is within the district boundaries.

Teleconferencing by Individual Board Member Due to Just Cause

Until January 1, 2026, when there is "just cause" preventing a Board member from attending a Board meeting in person, that Board member may participate in that meeting by teleconference without: (Government Code 54953)

1. Including the location of the Board member participating by teleconference in the agenda
2. Making the location of the Board member participating by teleconference open and accessible to the public
3. Posting the agenda at the location of the Board member participating by teleconference

A Board member needing to participate by teleconference for just cause shall notify the Board at the earliest possible opportunity, including at the start of a regular meeting, of the need to do so and include a general description of the circumstances relating to the need to appear by teleconference at the given meeting. (Government Code 54953)

For the Board member to participate by teleconference under this section, all of the following are required: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. At least a quorum of the Board participates in person from a singular physical location clearly identified on the agenda
3. The Board member participating by teleconference utilizes both audio and visual technology to participate in the meeting
4. The Board member participating by teleconference publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the Board member's location and the general nature of the member's relationship with each such individual
5. The public is able to access the meeting via a two-way audiovisual platform or a two-way audio service and a live webcast, with real-time public comment being allowed via the platform or service, in addition to public comment being available in person

The platform or service may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the district

6. The agenda for the meeting includes information describing how members of the public can access the platform or service

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the Board may not take action on any agenda item until the disruption is resolved. (Government Code 54953)

A Board member shall be permitted to participate by teleconference for just cause for no more than two meetings per calendar year. (Government Code 54953)

For purposes of this section, "just cause" may exist for any of the following: (Government Code 54953)

1. A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires a Board member to participate remotely
2. A contagious illness prevents a Board member from attending in person
3. A Board member has a need related to a physical or mental disability not otherwise reasonably accommodated
4. A Board member is traveling while on official business of the Board or another state or local agency

Teleconferencing by Individual Board Member Due to Emergency Circumstances

Until January 1, 2026, when a physical or family medical emergency would prevent a Board member from attending a Board meeting in person, that Board member may request to participate in such meeting by teleconference. The Board member requesting to appear remotely shall submit the request as soon as possible and include a concise general description of the emergency that necessitated the request. The Board member shall not be required to disclose any disability, medical diagnosis, or personal medical information exempt under existing law. (Government Code 54953)

If the request is received timely, it shall be added to the agenda as the first item of business at the meeting, even before any closed session items. If the request is not received timely, it shall be taken up by the Board before the first item of business at the meeting. The request shall only be granted upon a vote by the majority of the Board. (Government Code 54953, 54954.2)

If the request is granted by the Board, the Board member may participate by teleconference without: (Government Code 54953)

1. Including the location of the Board member participating by teleconference in the agenda
2. Making the location of the Board member participating by teleconference open and accessible to the public
3. Posting the agenda at the location of the Board member participating by teleconference

For the Board member to participate by teleconference due to emergency circumstances, all of the following are required: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. At least a quorum of the Board participates in person from a singular physical location clearly identified on the agenda
3. The Board member participating by teleconference utilizes both audio and visual technology to participate in the meeting
4. The Board member participating by teleconference publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the Board member's location and the general nature of the member's relationship with each such individual
5. The public is able to access the meeting via a two-way audiovisual platform or a two-way audio service and a live webcast, with real-time public comment being allowed via the platform or service, in addition to public comment being available in person

The platform or service may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the district

6. The agenda for the meeting includes information describing how members of the public can access the platform or service

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the Board shall not take action on any agenda

item until the disruption is resolved. (Government Code 54953)

In total, a Board member may not participate by teleconference due to emergency circumstances alone, or together with teleconference due to just cause, as specified above, for more than 20 percent of the Board's regular meetings or for more than three consecutive months. If the Board meets less than 10 times in a calendar year, a Board member may not appear remotely due to emergency circumstances for more than two meetings. (Government Code 54953)

Teleconference Meetings During a Proclaimed State of Emergency

The Board may conduct a Board meeting entirely by teleconference during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)

1. For the purpose of determining whether meeting in person would present imminent risks to the health or safety of attendees due to the emergency
2. When the Board has been determined, pursuant to Item #1 above, that meeting in person would present imminent risks to the health or safety of attendees due to the emergency

The Board may hold a meeting by teleconference during a proclaimed state of emergency without: (Government Code 54953):

1. Including the location of Board members in the agenda
2. Making the locations of Board members open and accessible to the public
3. Posting the agenda at the locations of Board members

For the Board to hold such meeting, all of the following are required: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. The public is able to access the meeting via a call-in service or an internet-based platform or service, with real-time public comment being allowed via the platform or service

If an internet-based platform or service is utilized, it may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the district

3. The agenda for the meeting includes information describing how members of the public can access the platform or service

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the Board may not take action on any agenda item until the disruption is resolved. (Government Code 54953)

For any public comment period with a time limit, the Board may not close that public comment period or the opportunity to register until the full time for public comment has elapsed. For any other public comment period, the Board shall allow a reasonable amount of time to allow members of the public to provide public comment and to register to do so. (Government Code 54953)

The Board may continue to conduct all meetings by teleconference throughout one or more 45-day periods so long as, prior to the beginning of each 45-day period, the Board has reconsidered the circumstances of the state of emergency and determines that it continues to directly impact the ability of the Board to meet safely in person. (Government Code 54953)

Policy Reference Disclaimer:

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

State	Description
Ed. Code 35140	<u>Time and place of meetings</u>
Ed. Code 35143	<u>Annual organizational meetings; date and notice</u>
Ed. Code 35144	<u>Special meeting</u>
Ed. Code 35145	<u>Public meetings</u>
Ed. Code 35145.5	<u>Agenda; public participation and regulations</u>
Ed. Code 35146	<u>Closed sessions; student matters</u>
Ed. Code 35147	<u>Open meeting laws exceptions</u>
Gov. Code 11135	<u>Prohibition of discrimination</u>
Gov. Code 3511.1	<u>Local agency executives</u>
Gov. Code 54950-54963	<u>The Ralph M. Brown Act</u>
Gov. Code 54953	<u>Oral summary of recommended salary and benefits of superintendent</u>
Gov. Code 54954	<u>Time and place of regular meetings</u>
Gov. Code 54954.2	<u>Agenda posting requirements; board actions</u>
Gov. Code 54956	<u>Special Meetings</u>
Gov. Code 54956.5	<u>Emergency meetings</u>
Gov. Code 7920.000-7930.215	<u>California Public Records Act</u>
Gov. Code 8625-8629	<u>California Emergency Services Act</u>
Federal	Description
28 CFR 35.160	Effective communications for individuals with disabilities
28 CFR 36.303	Nondiscrimination on the basis of disability, public accommodations, auxiliary aids, and services
42 USC 12101-12213	Americans with Disabilities Act

Bylaw 9321: Closed Session

Status: ADOPTED

Original Adopted Date: 08/25/200912/01/2014 | **Last Revised Date:** 02/2812/01/2023 | **Last Reviewed Date:** 02/2812/01/2023

The Governing Board is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. -The Board shall hold a closed session during a regular, special, or emergency meeting only for purposes authorized by law.

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

In the open session preceding the closed session, the Board shall disclose the items to be discussed in closed session ~~as specified in this bylaw. The Board may either state the information on the agenda or refer the public to the item(s) as listed by number or letter on the agenda.~~ In the closed session, the Board may consider only those ~~matters~~items covered in its statement. (Government Code 54957, 54957.7)

After the closed session, the Board shall reconvene in open session before adjourning the meeting and, when applicable, shall publicly disclose any ~~action~~actions taken in the closed session, the votes or abstentions thereon, and other disclosures ~~as specified below that are applicable to the matter being addressed in this bylaw.~~ Such reports may be made in writing or orally at the location announced in the agenda for the closed session ~~as required by law and provided in the accompanying Exhibit (2).~~ (Education Code 32281; Government Code 54957.1, 54957.7)

When an action taken during a closed session involves final approval or adoption of a document, such as a contract or settlement agreement, that becomes public upon such approval or adoption, the Superintendent or designee shall provide a copy of the document to any person present at the conclusion of the closed session who submitted a written request. - If the action taken results in one or more substantive amendments, the Superintendent or designee shall make the document available the next business day or when the necessary ~~retyping is~~changes to the document are completed. - Whenever copies of an approved agreement will not be immediately released due to an amendment, the Board president shall orally summarize the substance of the amendment for those present at the end of the closed session. -(Government Code 54957.1)

Confidentiality

A Board member shall not disclose confidential information received in closed session unless the Board authorizes the disclosure of that information ~~or the information has been publicly reported by the District.~~ (Government Code 54963)

The Board shall not disclose any information that is protected by state or federal law. -In addition, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board

agenda, notice, announcement, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

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

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

Personnel Matters: Specific Complaints or Charges

The Board may ~~also~~ hold a closed session to hear complaints or charges brought against an employee ~~by another person or employee,~~ unless the employee who is the subject of the complaint requests an open session. ~~Before the Board holds a closed session on specific complaints or charges brought against an employee, the Superintendent or designee shall ensure that the employee shall receive~~ receives written notice of the right to have the complaints or charges heard in open session ~~if desired.~~ This notice shall be delivered personally or by mail at least 24 hours before the time of the closed session. (Government Code 54957)

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

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

~~Agenda items related to district employee appointments and employment shall describe the position to be filled. Agenda items related to performance evaluations shall specify the title of the employee being reviewed. Agenda items related to employee discipline, dismissal, or release require no additional information. (Government Code 54954.5)~~

~~After the closed session, the Board shall report any action taken to appoint, employ, dismiss, accept the resignation of, or otherwise affect the employment status of a district employee and shall identify the title of the affected position. The report shall be given at the public meeting during which the closed session is held, except that the report of a dismissal or nonrenewal of an employment contract shall be deferred until the first public meeting after administrative remedies, if any, have been exhausted. (Government Code 54957.1)~~

Negotiations/Collective Bargaining

~~Unless otherwise agreed upon by the parties involved, the following shall not be subject to the open meeting requirements of Brown Act: (Government Code 3549.1)~~

1. ~~Any meeting and negotiating discussion between the district and a recognized or certified employee organization~~

2. ~~Any meeting of a mediator with either party or both parties to the meeting and negotiating~~

process

~~3. Any hearing, meeting, or investigation conducted by a factfinder or arbitrator~~

~~4. Any executive (closed) session of the district or between the district and its designated representative for the purpose of discussing its position regarding any matter within the scope of representation and instructing its designated representatives~~

~~The Board may meet in closed session, prior to and during consultations and discussions with representatives of employee organizations and unrepresented employees, (Government Code 54957.10)~~

Negotiations/Collective Bargaining

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

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

~~Agenda items related to negotiations shall specify the name(s) of the district's designated representative(s) attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the organization representing the employee(s) or the position title of the unrepresented employee who is the subject of the negotiations. (Government Code 54954.5)~~

Approval

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

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

Matters Related to Students

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

The

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

~~Agenda items related to student matters shall briefly describe the reason for the closed session, such as "student expulsion hearing" or "grade change appeal," without violating the confidentiality rights of individual students. The student shall not be named on the agenda, but a number may be assigned to the student in~~

~~In order to facilitate record keeping. The agenda shall also state that the Education Code requires closed sessions in these cases in order to prevent the disclosure of confidential student record information.~~

~~Final action on a student matter deliberated in closed session shall be taken in open session and shall be a matter of public record. (Education Code 35146, 48918)~~

~~However, in taking final action, the Board shall not release any information in violation of protect student privacy rights provided in 20 USC 1232g or other applicable laws. In an expulsion or other disciplinary action, the cause for the disciplinary action shall be disclosed in open, the identity of a student shall not be listed in the agenda and, unless the item is heard in open session, shall not be included in any report after closed session. Additionally, a student matter shall be listed in the open session portion of the agenda with the same description and numbering system as it was on the closed session, but the Board shall refer to the student number or other identifier and shall not disclose the student's name portion of the agenda.~~

Security Matters

The Board may meet in closed session with the Governor, Attorney General, ~~district attorney~~ District Attorney, district legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. Such discussions may be held in closed session during an emergency⁴

meeting called pursuant to ~~Government Code 54956.5 if agreed to by a two-thirds vote of the Board members present, or, if less than two-thirds of the members are present, by a unanimous vote of the members present. (Government Code 54956.5, 54957)~~

~~Agenda items related to these security matters shall specify the name of the law enforcement agency Board Bylaw 9320 - Meetings and the title of the officer, or name of applicable agency representative Notices and title, with whom the Board will consult. (Government Code 54954.5) Bylaw/Exhibit (1) 9323.2 - Actions By The Board.~~

The Board may also meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. ~~Following the closed session, the Board shall report any action taken to approve the plan, but need not disclose the district's plan for tactical responses. (Education Code 32281)~~

Real Property Negotiations

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

~~Before holding the closed session, the Board shall hold an open and public session to identify its negotiator(s), the property under negotiation, and the person(s) with whom the negotiator may negotiate. For purposes of real property transactions, negotiators may include members of the Board. (Government Code 54956.8)~~

~~Agenda items related to real property negotiations shall specify the district negotiator attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the negotiating parties and the street address of the real property under negotiation. If there is no street address, the agenda item shall specify the parcel number or another unique reference of the property. The agenda item shall also specify whether instruction to the negotiator will concern price, terms of payment, or both. (Government Code 54954.5)~~

~~When the Board approves a final agreement concluding real estate negotiations pursuant to Government Code 54956.8, it shall report that approval and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party to the negotiations, the Superintendent or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the district of its approval. (Government Code 54957.1)~~

Pending Anticipated Litigation/Initiation of Litigation

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

Litigation is considered ~~"pending" in any of the following circumstances: (Government Code 54956.9)~~

~~1. Litigation to which the district is a "party" has been initiated formally. (Government Code 54956.9(d)(1))~~

~~2. A point has been reached where to be "anticipated" when, in the Board's opinion based on the advice of its legal counsel regarding the "existing facts and circumstances," there is a "significant exposure to litigation" against the district, or the Board is meeting solely to determine whether, or against a district officer or employee based on existing facts prior or circumstances, a closed session is authorized prospective activities or alleged activities during and potentially during the course and scope of that office or employment. (Government Code 54956.9(d)(2), (3))~~

Existing facts and circumstances ~~for these purposes~~ are limited to the following: (Government Code 54956.9)

~~a.~~

~~1. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s) and which do not need to be disclosed.~~

~~b.~~

~~2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the district, which are already known to potential plaintiff(s) and which must be publicly disclosed before the closed session or specified on the agenda.~~

~~c.~~

~~3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff. The claim or written communication must be available for public inspection.~~

~~d.~~

~~4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board.~~

~~e.~~

~~5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting and the record is available for public inspection. Such record does not need to identify an alleged victim of tortious sexual conduct or anyone making a threat of litigation on the victim's behalf or identify an employee who is the alleged perpetrator of any unlawful or tortious conduct, unless the identity of this person has been publicly disclosed.~~

~~3. Based on existing facts and circumstances, the Board has decided to initiate or is deciding whether to initiate litigation. (Government Code 54956.9(d)(4))~~

~~Before holding a closed session pursuant to the pending litigation exception, the Board shall~~

~~state on the agenda or publicly announce the subdivision of Government Code 54956.9 under which the closed session is being held. If authority is based on Government Code 54956.9(d)(1), the Board shall either state the title or specifically identify the litigation to be discussed or state that doing so would jeopardize the district's ability to effectuate service of process upon unserved parties or to conclude existing settlement negotiations to its advantage. (Government Code 54956.9)~~

~~Agenda items related to pending litigation shall be described as a conference with legal counsel regarding either "existing litigation" or "anticipated litigation." (Government Code 54954.5)~~

~~"Existing litigation" items shall identify the name of the case specified by either the claimant's name, names of parties, or case or claim number, unless the Board states that to identify the case would jeopardize service of process or existing settlement negotiations. (Government Code 54954.5)~~

~~"Anticipated litigation" items shall state that there is significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3) and shall specify the potential number of cases. When the district expects to initiate a suit, items related to anticipated litigation shall state that the discussion relates to the initiation of litigation pursuant to Government Code 54956.9(d)(4) and shall specify the potential number of cases. The agenda or an oral statement before the closed session may be required to provide additional information regarding existing facts and circumstances described in item #2 b-e above. (Government Code 54954.5)~~

~~Following the closed session, the Board shall publicly report, as applicable: (Government Code 54957.1)~~

~~1. — Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.~~

~~2. — Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that directions to initiate or intervene in the action have been given and that the action, defendants, and other details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.~~

~~3. — Acceptance of a signed offer from the other party or parties which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.~~

~~If approval is given to legal counsel to settle pending litigation but final approval rests with the other party or with the court, the district shall report the fact of approval and the substance of the agreement thereon to persons who inquire once the settlement is final. (Government Code 54957.1)~~

Joint Powers Agency Issues

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

conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)

Existing Litigation

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

Tort, Public, or Workers' Compensation Liability

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

~~Closed session agenda items related to liability claims shall specify the claimant's name and the name of the agency against which the claim is made. (Government Code 54954.5)~~

~~Following the closed session, the Board shall publicly report the disposition of joint powers agency or self-insurance claims, including the name of the claimant(s), the name of the agency claimed against, the substance of the claim, and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)(Government Code 54956.95)~~

Joint Powers Agency Issues

When the board of the JPA has so authorized and upon advice of district legal counsel, the Board may ~~also~~ meet in closed session in order to receive, discuss, and take action concerning information ~~obtained in a closed session of the JPA~~ that has direct financial or liability implications for the district ~~and that was obtained in a closed session of a JPA of which the district is a member~~. During the Board's closed session, a Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to fellow Board members. (Government Code 54956.96)

~~Closed session agenda items related to conferences involving a JPA shall specify the name of the JPA, the closed session description used by the JPA, and the name of the Board member representing the district on the JPA board. Additional information listing the names of agencies or titles of representatives attending the closed session as consultants or other representatives shall also be included. (Government Code 54954.5))~~

Review of Audit Report from California State Auditor's Office

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

~~Closed session agenda items related to an audit by the California State Auditor's Office shall state "Audit by California State Auditor's Office." (Government Code 54954.5)~~

~~Following the closed session, the Board shall publicly confirm that the report was reviewed and a response was prepared.~~

Review of Assessment Instruments

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

~~Agenda items related to the review of student assessment instruments shall state that the Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program and that Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.~~

~~Following the closed session, the Board shall confirm that the assessment instruments were reviewed. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.~~

~~(Education Code 60617)~~

Policy Reference Disclaimer:

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

State	Description
Ed. Code 35145	Public meetings
Ed. Code 35146	Closed sessions regarding suspensions
Ed. Code 44929.21	Notice of reelection decision; districts with 250 ADA or more
Ed. Code 48912	Governing board suspension
Ed. Code 48918	Rules governing expulsion procedures
Ed. Code 49070	Challenging student records
Ed. Code 60617	Meetings of governing board
Gov. Code 3540-3549.3	Educational Employment Relations Act
Gov. Code 54950-54963	The Ralph M. Brown Act
Federal	Description

Bylaw 9321: Closed Session

Status: ADOPTED

Original Adopted Date: 08/25/2009 | **Last Revised Date:** | **Last Reviewed Date:**

The Governing Board is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board shall hold a closed session during a regular, special, or emergency meeting only for purposes authorized by law.

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

In the open session preceding the closed session, the Board shall disclose the items to be discussed in closed session as specified in this bylaw. The Board may either state the information on the agenda or refer the public to the item(s) as listed by number or letter on the agenda. In the closed session, the Board may consider only those items covered in its statement. (Government Code 54957, 54957.7)

After the closed session, the Board shall reconvene in open session before adjourning the meeting and, when applicable, shall publicly disclose any actions taken in the closed session, the votes or abstentions thereon, and other disclosures as specified in this bylaw. Such reports may be made in writing or orally at the location announced in the agenda for the closed session as required by law and provided in the accompanying Exhibit (2). (Education Code 32281; Government Code 54957.1, 54957.7)

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

Confidentiality

A Board member shall not disclose confidential information received in closed session unless the Board authorizes the disclosure of that information or the information has been publicly reported by the District. (Government Code 54963)

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

Discipline/Dismissal/Release

The Board may hold a closed session under the "personnel exception" to consider the appointment, employment, performance evaluation, discipline, dismissal, or change in employment status of an employee. Such a closed session shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957, 54957.1)

Personnel Matters: Specific Complaints or Charges

The Board may hold a closed session to hear complaints or charges brought against an employee, unless the employee who is the subject of the complaint requests an open session. Before the Board holds a closed session on specific complaints or charges brought against an employee, the Superintendent or designee shall ensure that the employee receives written notice of the right to have the complaints or charges heard in open session. This notice shall be delivered personally or by mail at least 24 hours before the time of the closed session. (Government Code 54957)

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

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

Negotiations/Collective Bargaining

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

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

Pursuant to Government Code 54957.1, approval in closed session of an agreement regarding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. However, the Board may, at its sole discretion, vote on such an agreement in open session. (Government Code 54957.1)

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

Matters Related to Students

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

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

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

Security Matters

The Board may meet in closed session with the Governor, Attorney General, District Attorney, district legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. Such discussions may be held in closed session during an emergency meeting called pursuant to Board Bylaw 9320 - Meetings and Notices and Board Bylaw/Exhibit (1) 9323.2 - Actions By The Board.

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

Real Property Negotiations

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

Anticipated Litigation/Initiation of Litigation

Based on the advice of its legal counsel, the Board may hold a closed session to confer with or receive advice from its legal counsel regarding anticipated litigation or whether to initiate litigation when discussion of either matter in open session would prejudice the district's position with respect¹²

to such litigation. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

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

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

1. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s)
2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the district, which are already known to potential plaintiff(s)
3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff
4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting

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

Existing Litigation

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

Tort, Public, or Workers' Compensation Liability

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

Joint Powers Agency Issues

When the board of the JPA has so authorized and upon advice of district legal counsel, the Board may meet in closed session in order to receive, discuss, and take action concerning information that has direct financial or liability implications for the district and that was obtained in a closed session of a JPA of which the district is a member. During the Board's closed session, a Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to fellow Board members. (Government Code 54956.96)

Review of Audit Report from California State Auditor's Office

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

Review of Assessment Instruments

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

Policy Reference Disclaimer:

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

State	Description
Ed. Code 35145	Public meetings
Ed. Code 35146	Closed sessions regarding suspensions
Ed. Code 44929.21	Notice of reelection decision; districts with 250 ADA or more
Ed. Code 48912	Governing board suspension
Ed. Code 48918	Rules governing expulsion procedures
Ed. Code 49070	Challenging student records
Ed. Code 60617	Meetings of governing board
Gov. Code 3540-3549.3	Educational Employment Relations Act
Gov. Code 54950-54963	The Ralph M. Brown Act
Federal	Description

Bylaw 9323.2: Actions By The Board

Status: ADOPTED

Original Adopted Date: ~~09/13~~03/01/2011 | **Last Revised Date:** ~~02/28/2023~~03/01/2024 | **Last Reviewed Date:** ~~02/28/2023~~03/01/2024

The Governing Board shall act by a majority vote of all of the membership constituting the Board, unless otherwise required by law. (Education Code 35164, 35165)

An "action" by the Board means: (Government Code 54952.6)

1._____

1. A collective decision by a majority of the Board members

2._____

2. A collective commitment or promise by a majority of the Board members to make a positive or negative decision

3._____

3. A vote by a majority of the Board members when sitting as the Board upon a motion, proposal, resolution, order, or ordinance

The Board shall not take action by secret ballot, whether preliminary or final. (Government Code 54953)

Actions taken by the Board in open session shall be recorded in the Board minutes. (Education Code 35145)

Action on Non-Agenda Items

~~After publicly identifying the item, the~~

The Board may take action on a subject not appearing on the posted meeting agenda ~~under~~only ~~after publicly identifying the item and if~~ any one of the following conditions are met: (Government Code 54954.2)

1._____

1. When a majority of the Board determines that an emergency situation exists, as defined for emergency meetings pursuant to Government Code 54956.5

2._____

2. When two-thirds of the members present, or if less than two-thirds of the members are present then by a unanimous vote of all members present, determine that the need to take

immediate action came to the district's attention after the agenda was posted

- ~~3. _____~~
3. When an item appeared on the agenda of, and was continued from, a meeting that occurred not more than five days earlier

~~Challenging Board Actions~~

~~The district attorney's office or any interested person may file an action in court for the purpose of: (Government Code 54960, 54960.2)~~

- ~~1. Stopping or preventing the Board's violation or threatened violation of the Brown Act~~
- ~~2. Determining the applicability of the Brown Act to ongoing or future threatened Board actions~~
- ~~3. Determining the applicability of the Brown Act to a past action of the Board that is not specified in Government Code 54960.1, provided that:~~
 - ~~a. Within nine months of the alleged violation, a cease and desist letter is submitted to the Board, clearly describing the past Board action and the nature of the alleged violation.~~
 - ~~b. The time for the Board to respond has expired and the Board has not provided an unconditional commitment to cease and desist from and not repeat the past action alleged to have violated the Brown Act.~~
 - ~~c. The action is brought within the time required by Government Code 54960.2.~~
- ~~4. Determining the validity, under state or federal law, of any Board rule or action which penalizes any of its members or otherwise discourages their expression~~
- ~~5. Compelling the Board to audio record its closed sessions because of a court's finding of the Board's violation of any applicable Government Code provision~~

~~The district attorney or any interested person may file an action in court to nullify a Board action which is alleged to be in violation of law regarding any of the following: (Government Code 54960.1)~~

- ~~1. Open meeting and teleconferencing (Government Code 54953)~~
- ~~2. Agenda posting (Government Code 54954.2)~~
- ~~3. Closed session item descriptions (Government Code 54954.5)~~
- ~~4. New or increased tax assessments (Government Code 54954.6)~~
- ~~5. Special meetings (Government Code 54956)~~
- ~~6. Emergency meetings (Government Code 54956.5)~~

~~Prior to bringing any action to nullify a Board action, the district attorney or other interested person shall present a demand to "cure and correct" the alleged violation. The demand shall clearly describe the challenged action and the nature of the alleged violation and shall be presented to the Board in writing within 90 days of the date when the action was taken. If the alleged violation concerns action taken in an open session but in violation of Government Code 54954.2 (agenda posting), the written demand must be made within 30~~

~~days of the date when the alleged action took place. (Government Code 54960.1)~~

~~Within 30 days of receiving the demand, the Board shall do one of the following: (Government Code 54960.1)~~

~~1. Cure or correct the challenged action and inform the demanding party in writing of its actions to cure or correct.~~

~~2. Determine not to cure or correct the alleged violation and inform the demanding party in writing of its decision to not cure or correct.~~

~~3. Take no action. If the Board takes no action within the 30-day period, its inaction shall be considered a decision not to cure or correct the challenged action.~~

~~4. Until December 31, 2025, when a Board member requests to participate by teleconference due to emergency circumstances pursuant to Government Code 54953 so long as the timing of the request did not allow for sufficient time to place it on the agenda~~

Challenging Board Actions

Before seeking to file a civil action to stop or prevent a Brown Act violation or to invalidate a prior action taken by the Board, the district attorney's office or interested person shall first present a demand to "cure and correct" the alleged violation to the district. If the district receives a proper demand from the district attorney's office or any interested person to "cure and correct" an alleged violation of the Brown Act, the Board shall consult with legal counsel on if and how to respond as provided by law. (Government Code 54960-54960.5)

Policy Reference Disclaimer:

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

State	Description
Code of Civil Procedure 1245.240	Eminent domain vote requirements
Code of Civil Procedure 1245.245	Eminent domain; resolution adopting different use
Code of Civil Procedure 425.16	Special motion to strike in connection with a public issue
Ed. Code 15266	School construction bonds
Ed. Code 17466	Declaration of intent to sell or lease real property
Ed. Code 17481	Lease of property with residence for nondistrict purposes
Ed. Code 17510-17512	Leasing for production of gas; resolution requiring unanimous vote
Ed. Code 17546	Private sale of personal property

Bylaw 9323.2: Actions By The Board

Status: ADOPTED

Original Adopted Date: 09/13/2011 | **Last Revised Date:** | **Last Reviewed Date:**

The Governing Board shall act by a majority vote of all of the membership constituting the Board, unless otherwise required by law. (Education Code 35164, 35165)

An "action" by the Board means: (Government Code 54952.6)

1. A collective decision by a majority of the Board members
2. A collective commitment or promise by a majority of the Board members to make a positive or negative decision
3. A vote by a majority of the Board members when sitting as the Board upon a motion, proposal, resolution, order, or ordinance

The Board shall not take action by secret ballot, whether preliminary or final. (Government Code 54953)

Actions taken by the Board in open session shall be recorded in the Board minutes. (Education Code 35145)

Action on Non-Agenda Items

The Board may take action on a subject not appearing on the posted meeting agenda only after publicly identifying the item and if any one of the following conditions are met: (Government Code 54954.2)

1. When a majority of the Board determines that an emergency situation exists, as defined for emergency meetings pursuant to Government Code 54956.5
2. When two-thirds of the members present, or if less than two-thirds of the members are present then by a unanimous vote of all members present, determine that the need to take immediate action came to the district's attention after the agenda was posted
3. When an item appeared on the agenda of, and was continued from, a meeting that occurred not more than five days earlier
4. Until December 31, 2025, when a Board member requests to participate by teleconference due to emergency circumstances pursuant to Government Code 54953 so long as the timing of the request did not allow for sufficient time to place it on the agenda

Challenging Board Actions

Before seeking to file a civil action to stop or prevent a Brown Act violation or to invalidate a prior action taken by the Board, the district attorney's office or interested person shall first present a demand to "cure and correct" the alleged violation to the district. If the district receives a proper demand from the district attorney's office or any interested person to "cure and correct" an alleged violation of the Brown Act, the Board shall consult with legal counsel on if and how to respond as provided by law. (Government Code 54960-54960.5)

Policy Reference Disclaimer:

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

State	Description
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Code of Civil Procedure 1245.245	<u>Eminent domain; resolution adopting different use</u>
Code of Civil Procedure 425.16	<u>Special motion to strike in connection with a public issue</u>
Ed. Code 15266	<u>School construction bonds</u>
Ed. Code 17466	<u>Declaration of intent to sell or lease real property</u>
Ed. Code 17481	<u>Lease of property with residence for nondistrict purposes</u>
Ed. Code 17510-17512	<u>Leasing for production of gas; resolution requiring unanimous vote</u>
Ed. Code 17546	<u>Private sale of personal property</u>
Ed. Code 17556-17561	<u>Dedication of real property</u>
Ed. Code 35140-35149	<u>Meetings</u>
Ed. Code 35150	Prohibition to terminate superintendent or assistant superintendent at specified meetings or times
Ed. Code 35160-35178.4	<u>Powers and duties</u>
Ed. Code 48660-48661	<u>Community day schools; establishment and restrictions</u>
Gov. Code 53090-53097.5	<u>Regulation of local agencies by counties and cities</u>
Gov. Code 53724	<u>Parcel tax resolution requirements</u>
Gov. Code 53790-53792	<u>Exceeding the budget</u>
Gov. Code 53820-53833	<u>Temporary borrowing</u>
Gov. Code 53850-53858	<u>Temporary borrowing</u>
Gov. Code 54230.5	Disposal of surplus land and receipt of notice of violation

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Facilities Bond Measure I and Measure B Contracts (Standing Item)

Item Type: Consent

Background: In November 2014, Alameda voters approved Facilities Bond Measure I, and in June 2022, they approved Facilities Bond Measure B.

According to the bond schedules, various contracts will be presented to the Board for approval. These contracts may include construction bid contracts, addenda to architectural services agreements, specialist and consultant agreements, and more. To streamline this process, staff has established a standing board item to separately track and manage contracts related to Measure I and Measure B, distinct from other district contracts.

1. (Fund 21, Measure B) Amendment No. 1 to Professional Services Agreement between AUSD and Panaguiton Construction Inspection LLC for a term extension from 1/30/25 to 2/13/2025. (Wood MS)
2. (Fund 21, Measure B) Amendment No. 1 to Professional Services Agreement between AUSD and Advance Construction Inspection for a term extension from 1/30/25 to 6/30/2025. (AHS Fencing)
3. (Fund 21, Measure I) Amendment No. 1 to Professional Services Agreement between AUSD and Terracon Consultants, Inc. for a term extension from 1/31/25 to 6/30/2025. (Longfellow)
4. (Fund 21, Measure B) New Service Agreement between AUSD and Alameda Municipal Power for a total of \$64,545.68. (Wood MS)
5. (Fund 21, Measure B) Voluntary Remedial Action Agreement between AUSD and the Alameda County Environmental Health Department for a deposit of \$10,000.00. (AHS Swim Center)
6. (Fund 21, Measure B) Project Addendum No. 2105.3 to Agreement for Architectural Services for Measure B Bond Projects between AUSD and Quattrocchi Kwok Architects for an increased fee of \$25,550 and a new total fee of \$1,020,255.00. (EJSHS Field)

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 21 Building – Bond Fund

Fiscal Analysis

Amount (Savings) (Cost): See attached contract(s) for detailed expenditures.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
▣ Panaguiton Construction Inspection	1/8/2025	Backup Material
▣ Advanced Construction Inspection	1/8/2025	Backup Material
▣ Terracon Consultants	1/8/2025	Backup Material
▣ Alameda Municipal Power	1/8/2025	Backup Material
▣ Alameda County Environmental Health Department	1/8/2025	Backup Material
▣ Quattrocchi Kwok Architects, Inc.	1/8/2025	Backup Material

AMENDMENT NO. 1 to Professional Services Agreement

Dated February 14, 2024

This Amendment is entered into on January 14, 2025, between the Alameda Unified School District (AUSD) and Panaguiton Construction Inspection LLC. (CONTRACTOR). District entered into a PSA with CONTRACTOR for inspection services for Wood Middle School New Construction Measure B project, and the parties agree to amend that Agreement as follows:

<p>1. Services</p> <p>The original PSA end date of 1/30/2025, shall be extended to 2/13/2025, after which it will be secondly amended for Year 2 of the Project.</p>
<p>2. Compensation</p> <p>No change to original PSA: \$150/hour with a total NTE \$248,400.00 Incurred to date: \$51,000.00</p>

3. Remaining Provisions: All other provisions of the Agreement, and prior Amendment(s) if any, shall remain unchanged and in full force and effect as originally stated.

4. Amendment History:

- There are no previous amendments to this Agreement.
- This contract has previously been amended as follows:

No.	Date	General Description of Reason for Amendment	Amount of Increase (Decrease)

"DISTRICT"

By: _____

Name: Gary Lym

Title: President, Board of Education

"CONTRACTOR"

By: Romer Panaguiton 010625

Name: Romer Panaguiton

Title: Project Inspector

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Individual Service Agreements (ISAs) with Non-Public Schools and Non-Public Agencies

Item Type: Consent

Background: Each year, Alameda Unified School District's Special Education Department executes "Master Contracts" with Non-Public Schools and Non-Public Agencies to support the Special Education Department. Through the year, Individual Service Agreements (ISAs) are entered into under these "Master Contracts" that allocate funds for services required to provide support to AUSD students in accordance with the Individuals with Disabilities in Education Act (IDEA).

Below are details of contracts executed and attached to this agenda item.

(Fund 01) Individual Services Agreement between AUSD and Pine Health for a total of \$48,000.00.

(Fund 01) Individual Services Agreement between AUSD and Pine Health for a total of \$37,632.00.

(Fund 01) Individual Services Agreement between AUSD and Pine Health for a total of \$38,400.00.

For reasons of confidentiality, the contracts for non-public schools and non-public agencies with student specific information are not uploaded to this item, and will be maintained in the Special Education Department for review upon request.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): See attached non-confidential contract(s) for detailed expenditures.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of New High School Course Description: AP Government and Politics

Item Type: Consent

Background: AP Government and Politics is a year-long course designed to give students a critical perspective on politics and government in the United States. This course actively connects concepts from the course to current events and political issues of relevance.

Tonight, staff seek approval of the attached course description:

Course Title: AP Government and Politics
Prerequisite: None
Elective/Required: Semester of CP Government
Grade Level: 12
Subject Area: Social Studies
Length: 1 Year
Credits: 10
Proposed by: Vernon Walton, Director of Secondary Education

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.| 2a. Support all students in becoming college and career ready.| 2b. Support all English Learners (ELs) in becoming college and career ready.| 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.| #2 - Teachers must challenge and support all students to reach their highest academic and personal potential.

Submitted By: Vernon Walton, Director of Secondary Education

ATTACHMENTS:

	Description	Upload Date	Type
□	New Course Description_AP Government and Politics	1/10/2025	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Approval of Quarterly Report on Williams Uniform Complaints

Item Type: Consent

Background: The Board of Education’s approval is needed by the Alameda County Office of Education on the quarterly reporting of complaints received under the Valenzuela/CAHSEE Lawsuit Settlement – Williams Uniform Complaints.

There were no Williams Uniform Complaints during the quarter ending December 31, 2024.

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time. | 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

ATTACHMENTS:

Description	Upload Date	Type
▢ Williams Quarterly Report_1.14.25	1/7/2025	Backup Material

Quarterly Report on *Williams* Uniform Complaints

[Education Code § 35186]

District: Alameda Unified School District

Person completing this form: Meira Nalamothu Title: Executive Assistant

Quarterly Report Submission Date:
(check one and include the year)

- October _____ (for July-Sept)
 January 2024 (for Oct-Dec)
 April _____ (for Jan-Mar)
 July _____ (for Apr-June)

Date for information to be reported publicly at the governing board meeting: January 14, 2025

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	# of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

Pasquale Scuderi

Print Name of District Superintendent

Signature of District Superintendent

Date

Please return the completed form to Phillip Owens
eFax: (510) 670-3236 | Email: phillipo@acoe.org

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Ratification of Contracts Executed Pursuant to Board Policy 3300

Item Type: Consent

Background: On January 9, 2024, the Board of Education delegated authority to enter into contracts on behalf of the Alameda Unified School District and to purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111 and Education Code section 17604 to the Superintendent of Schools, Assistant Superintendent of Educational Services, Assistant Superintendent of Business Services, Assistant Superintendent of Human Resources, and the Purchasing Manager.

Resolution Number 2023-2024.35 further limited the delegation to expenditures of less than \$114,500 and required that the Board of Education ratify the contracts within sixty (60) days of incurring the expense.

1. (Fund 01) Amendment No. 1 to Professional Services Agreement between AUSD and STAC Physical Therapy Emeryville Inc. for a decrease in total not to exceed from \$180,000 to \$168,150.00.
2. (Fund 01) Amendment No. 1 to Professional Services Agreement between AUSD and TriGroup, Inc. for an increase of \$30,000 and a new value of \$64,000.00 and a travel allowance of \$65.00 per in-person meeting.
3. (Fund 40) Joint Use/Operating Agreement between AUSD and Galileo Learning, LLC, for a total lease fee due to AUSD of \$54,500.80.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): See attached contract(s) for detailed expenditures.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
□ STAC Physical Therapy	1/8/2025	Backup Material

- ▣ TriGroup, Inc.
- ▣ Galileo Learning

1/8/2025
1/8/2025

Backup Material
Backup Material

AMENDMENT NO. 1 to Professional Services Agreement

Dated June 25, 2024

This Amendment is entered into on January 7, 2025, between the Alameda Unified School District (District) and STAC Physical Therapy Emeryville, Inc. (CONTRACTOR). The District entered into a PSA with the CONTRACTOR for physical therapy services, and the parties agree to amend that Agreement as follows:

<p>1. Services CONTRACTOR was to provide a full-time Physical Therapist (PT) for mandated services per student IEPs. CONTRACT is amended to reflect services provided through a PT (Anisha Patel) and primarily through a PT Assistant (Jared Amgott-Kwon) effective November 1, 2024.</p>
<p>2. Compensation Original PSA: \$125/hour for a total not to exceed \$180,000.00 Amendment No. 1: PT at \$125/hour & PTA at \$108/hour with a total not to exceed \$168,150.00</p>

3. Remaining Provisions: All other provisions of the Agreement, and prior Amendment(s) if any, shall remain unchanged and in full force and effect as originally stated.

4. Amendment History:

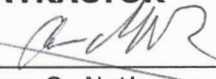
- There are no previous amendments to this Agreement.
- This contract has previously been amended as follows:

No.	Date	General Description of Reason for Amendment	Amount of Increase (Decrease)

"DISTRICT"

By: _____
 Name: Gary Lym
 President, Board of Education

"CONTRACTOR"

By:  _____
 Name: Or Nativ
 Director

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Resolution No. 2024-2025.31 Approval of Budget Transfers, Increases, Decreases

Item Type: Consent

Background: After adopting the fiscal year budget, it is often necessary to make budgetary transfers and revisions. Budget transfers allow budget managers to redistribute funds as needs and plans change, and budget revisions allow the district to increase or decrease funds based on entitlements and grants received.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 01 General Fund

Fiscal Analysis

Amount (Savings) (Cost): Will increase revenues and expenditures in the District in the amount of \$207,860.35.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #1 - All students have the ability to achieve academic and personal success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.| #6 - Allocation of funds must support our vision, mission, and guiding principles.| #7 - All employees must receive respectful treatment and professional support to achieve district goals.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
☐ Attachment A	1/7/2025	Backup Material
☐ Resolution No. 2024-2025.31	1/7/2025	Resolution Letter

BUDGET REVISIONS

(Budget Revisions affect Fund Balance;
Amounts are either added or subtracted from Fund Balance)

School/Dept	Description	Amount
Alameda High School	Donations	\$ 129,660.00
ASTI	Donations	\$ 630.00
Earhart Elementary	Donations	\$ 40.00
Encinal Jr./Sr. High School	Donations	\$ 50,078.03
Lincoln Middle School	Donations	\$ 1,849.65
Otis Elementary	Donations	\$ 25,000.00
Paden Elementary	Donations	\$ 20.60
Ruby Bridges Elementary	Donations	\$ 582.07

Total Donations \$ 207,860.35

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

January 14, 2025

Resolution No. 2024-2025.31

Approval of Budget Transfers, Increases, Decreases

WHEREAS, the state statute require budget appropriations to be adopted by the Board of Education in the following object codes:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expense
- 6000 Capital Outlay
- 7000 Other Sources and Uses

AND, WHEREAS, the Board of Education desires to change the adopted appropriations;

NOW, THEREFORE, BE IT RESOLVED that the changes be made to the adopted appropriations as per Attachment A.

PASSED AND ADOPTED by the following vote this 14th day of January, 2025:

AYES: _____ MEMBERS: _____

NOES: _____ MEMBERS: _____

ABSENT: _____ MEMBERS: _____

ATTEST:

By: _____
Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District

Gary Lym, President
Board of Education
Alameda Unified School District

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Resolution No. 2024-2025.32 Delegation of Authority to Purchase and Contract

Item Type: Consent

Background: Public Contract Code (PCC) Section 20111(a) requires school and community college district governing boards to competitively bid and award any contracts involving an expenditure of more than \$50,000, adjusted for inflation, to the lowest responsible bidder. The State Superintendent of Public Instruction (SSPI) is required to annually adjust the \$50,000 amount specified in PCC Section 20111(a). As of January 1, 2025, this amount was increased from \$114,500.00 to \$114,800.00. School and community college district governing boards are required to competitively bid (less defined exceptions) and award any of the following contracts involving an expenditure of more than \$114,800.00:

- Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district,
- Non-specialized services that are not construction services.
- Repairs, including maintenance, as defined in Public Contract Code Section 20115, that are not public projects as defined in Public Contract Code Section 22002(c).

Alameda Unified School District has adopted the California Uniform Public Construction Cost Accounting Act (CUPCCAA). CUPCCAA bid thresholds for construction services contracts for agencies, including school and community college districts. Assembly Bill 2192 ("AB 2192") was signed into law in 2024, which resulted in an increase to current bid thresholds under CUPCCAA, effective January 1, 2025:

- Public projects of \$75,000 or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order without bidding;
- Public projects of \$220,000 or less may be awarded by informal bidding procedures; and
- Public projects of more than \$220,000 must be awarded by formal bidding procedures

The following employees are authorized by Resolution No. 2024-2025.32 as District agents who may execute contracts under these thresholds, requiring only Board of Education ratification, however all contracts above the PPC threshold of \$114,800 may be only executed and authorized by the Board of Education:

1. Superintendent
2. Assistant Superintendent of Business Services
3. Assistant Superintendent of Education Services
4. Assistant Superintendent of Human Resources

5. Purchasing Manager

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
☐ Resolution No. 2024-2025.32	1/6/2025	Resolution Letter
☐ Bid Threshold Adjustment Letter	1/6/2025	Backup Material

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

January 14, 2025

Resolution No. 2024-2025.32

Delegation of Authority to Purchase and Contract

WHEREAS, Public Contract Code (PCC) Section 20111(a) requires school and community college district governing boards to competitively bid and award any contracts involving an expenditure of more than \$50,000, adjusted for inflation, to the lowest responsible bidder. The State Superintendent of Public Instruction (SSPI) is required to annually adjust the \$50,000 amount specified in PCC Section 20111(a). As of January 1, 2025, this amount was increased from \$114,500.00 to \$114,800.00. School and community college district governing boards are required to competitively bid (less defined exceptions) and award most contracts involving an expenditure of more than \$114,800.00, and

WHEREAS, Alameda Unified School District has also adopted the California Uniform Public Construction Cost Accounting Act (CUPCCAA). CUPCCAA bid thresholds for construction services contracts for agencies, including school and community college districts. Assembly Bill 2192 ("AB 2192") was signed into law in 2024, which resulted in an increase to current bid thresholds under CUPCCAA, effective January 1, 2025:

- Public projects of \$75,000 or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order without bidding;
- Public projects of \$220,000 or less may be awarded by informal bidding procedures; and
- Public projects of more than \$220,000 must be awarded by formal bidding procedure

WHEREAS, the Board of Education desires to streamline the procurement of goods and services for the Alameda Unified School District as delays in contracting and purchasing may cause increased cost and decreased services to the classroom, and

WHEREAS, Education Code §35161 allows the governing board of any school district to delegate authority to an officer of the district powers or duties delegated to it by law, and Education Code §17604 provides that whenever state law invests the Board of Education with the power to enter into contracts on behalf of the District, the Board may, by a majority vote, delegate this power to the Superintendent or designees, and

WHEREAS, Board Policies 3312 (Contracts) and 3300 (Expenditures and Purchases) authorize the Superintendent or designees to enter into contracts on behalf of the District and to purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111(a), and

NOW, THEREFORE, BE IT RESOLVED, that for the fiscal year 2024-2025 the Alameda Unified School District Board of Education hereby delegates the authority contained in Public Contract Code §20111(a) and Education Code §17604 to the Superintendent, Assistant Superintendent of Business Services, Assistant Superintendent of Education Services, Assistant Superintendent of Human Resources, and Purchasing Manager; and

THEREFORE, BE IT FURTHER RESOLVED, that this delegation is limited to expenditures of less than \$114,800; and

THEREFORE, BE IT FURTHER RESOLVED, that contracts requiring the expenditure of between \$25,000 - \$114,800 approved under this delegation of authority must be ratified by the Board of Education within sixty (60) days of incurring the expense.

PASSED AND ADOPTED by the following vote this 14th day of January, 2025:

AYES: _____ MEMBERS: _____

NOES: _____ MEMBERS: _____

ABSENT: _____ MEMBERS: _____

Gary Lym, President
Board of Education
Alameda Unified School District

ATTEST:

By: _____
Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District



Home / Finance & Grants / Accounting / Correspondence



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

December 6, 2024

Dear County and District Superintendents, County and District Chief Business Officials, and Charter School Administrators:

Annual Adjustment to Bid Threshold for Contracts Awarded by School Districts

Public Contract Code (PCC) Section 20111(a) requires school district governing boards to competitively bid and award any contracts involving an expenditure of more than \$50,000, adjusted for inflation, to the lowest responsible bidder. Contracts subject to competitive bidding include:

1. Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district.
2. Services that are not construction services.
3. Repairs, including maintenance as defined in *PCC* Section 20115, that are not public projects as defined in *PCC* Section 22002(c).

The State Superintendent of Public Instruction (State Superintendent) is required to annually adjust the \$50,000 amount specified in *PCC* Section 20111(a) to reflect the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, Bureau of Economic Analyst (BEA) for the 12-month period ending in the prior fiscal year. The inflation adjustment is rounded to the nearest one hundred dollars (\$100).

Pursuant to the above calculation, and effective January 1, 2025, the State Superintendent has determined that the inflation adjusted bid threshold will increase from \$114,500 to \$114,800. Shown below are the inflation adjusted bid thresholds for the current and two prior years.

Calendar Year	Bid Threshold	Percentage Change in Implicit Price Deflator
2023	\$109,300	10.32%
2024	\$114,500	4.79%
2025	\$114,800	0.259%

Also note that public projects as defined in *PCC* Section 22002(c), such as construction or reconstruction of publicly owned facilities, have a lower bid threshold of \$15,000 that is not adjusted for inflation. For more

information on bidding requirements for all projects, refer to *PCC* sections 20110 to 20118.4.

This letter is posted on the Office of Financial Accountability and Information Services Correspondence web page at <https://www.cde.ca.gov/fg/ac/co/>.

If you have questions regarding this matter, please contact the Office of Financial Accountability and Information Services by email at sacsinfo@cde.ca.gov.

Sincerely,

Masha Lutsuk, Administrator
Financial Accountability and Information Services
School Fiscal Services Division
ML:ml

Last Reviewed: Friday, December 6, 2024

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: District Audit Report for Fiscal Year Ended June 30, 2024 (10 Mins/Action)

Item Type: Action

Background: Each year, the law requires school districts to review the financial audit of the previous fiscal year during a public meeting. The audit determines if the district is following state and federal guidelines and procedures, ensuring that the district is using public funds in the most effective and efficient way. Attached is the District's Audit Report for the 2023-2024 fiscal year, which ended on June 30, 2024. The audit was conducted by the firm Moss Adams, LLP., and tonight, a representative from the firm will present the audit findings.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
□ District Audit Report	1/7/2025	Backup Material
□ Presentation	1/8/2025	Presentation



*Reports of Independent Auditors and
Financial Statements with
Supplementary Information*

Alameda Unified School District

June 30, 2024

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Alameda Unified School District Management's Discussion and Analysis (unaudited) June 30, 2024 and 2023

INTRODUCTION

Our discussion and analysis of Alameda Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the District's financial statements, which follow this section.

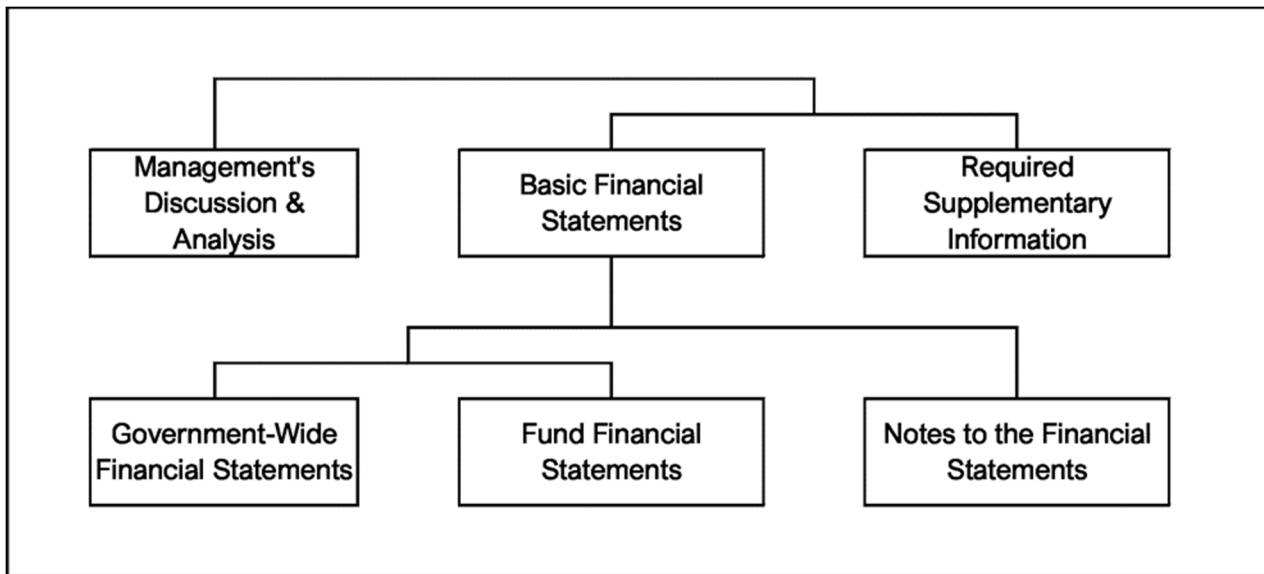
FINANCIAL HIGHLIGHTS

The District's total net position was \$20,855,104 at June 30, 2024. This was an increase of \$40,064,198 from the prior year.

Overall revenues for the year ended June 30, 2024 were \$207,874,640 which exceeded expenses of \$167,810,442.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- Fund financial statements focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ◆ Governmental Funds provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

Alameda Unified School District
Management's Discussion and Analysis (unaudited)
June 30, 2024 and 2023

- ◆ Fiduciary Funds report balances for which the District is a custodian or trustee of the funds, such as the Private-Purpose Trust fund.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net Position is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding federal and state grants finance most of these activities.

Alameda Unified School District
Management’s Discussion and Analysis (unaudited)
June 30, 2024 and 2023

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District’s net position was \$20,855,104 at June 30, 2024, as reflected in the table below. Of this amount, \$(41,467,446) was unrestricted. Restricted net position is reported separately to show legal constraints that limit the Governing Board’s ability to use that net position for day-to-day operations.

	Governmental Activities		Net Change
	2024	2023	
ASSETS			
Current and other assets	\$ 277,071,388	\$ 186,804,236	\$ 90,267,152
Capital assets	247,282,451	239,018,822	8,263,629
Total Assets	<u>524,353,839</u>	<u>425,823,058</u>	<u>98,530,781</u>
 DEFERRED OUTFLOWS OF RESOURCES	 <u>65,126,336</u>	 <u>56,509,674</u>	 <u>8,616,662</u>
 LIABILITIES			
Current liabilities	34,945,603	28,686,894	6,258,709
Long-term liabilities	514,623,761	425,173,636	89,450,125
Total Liabilities	<u>549,569,364</u>	<u>453,860,530</u>	<u>95,708,834</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>19,055,717</u>	 <u>47,681,296</u>	 <u>(28,625,579)</u>
 NET POSITION			
Net investment in capital assets	(6,565,533)	(891,127)	(5,674,406)
Restricted	68,888,083	63,417,607	5,470,476
Unrestricted	<u>(41,467,456)</u>	<u>(81,735,574)</u>	<u>40,268,118</u>
Total Net Position	<u>\$ 20,855,094</u>	<u>\$ (19,209,094)</u>	<u>\$ 40,064,188</u>

Alameda Unified School District
Management's Discussion and Analysis (unaudited)
June 30, 2024 and 2023

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges slightly, so you can see our total revenues and expenses for the year.

REVENUES	Governmental Activities		
	2024	2023	Net Change
Program revenues			
Charges for services	\$ 1,354,698	\$ 1,029,442	\$ 325,256
Operating grants and contributions	48,420,704	53,730,754	(5,310,050)
Capital grants and contributions	645,537	2,851,582	(2,206,045)
General revenues			
Property taxes	52,471,999	48,783,360	3,688,639
Unrestricted federal and state aid	53,141,800	54,194,547	(1,052,747)
Other	51,839,892	40,242,251	11,597,641
Total Revenues	<u>207,874,630</u>	<u>200,831,936</u>	<u>7,042,694</u>
EXPENSES			
Instruction	87,782,882	112,794,510	(25,011,628)
Instruction-related services	15,639,532	21,452,585	(5,813,053)
Pupil services	16,892,990	19,516,852	(2,623,862)
General administration	10,131,998	13,297,034	(3,165,036)
Plant services	19,831,726	21,281,332	(1,449,606)
Ancillary and community services	2,756,038	5,798,309	(3,042,271)
Enterprise activities	488,300	-	488,300
Debt service	10,560,588	10,688,031	(127,443)
Other outgo	3,726,388	3,824,495	(98,107)
Total Expenses	<u>167,810,442</u>	<u>208,653,148</u>	<u>(40,842,706)</u>
Change in net position	40,064,188	(7,821,212)	47,885,400
Net Position - Beginning	(19,209,094)	(11,387,882)	(7,821,212)
Net Position - Ending	<u>\$ 20,855,094</u>	<u>\$ (19,209,094)</u>	<u>\$ 40,064,188</u>

The total cost of all our governmental activities this year was \$167,810,442, while net cost of activities was \$117,389,503 (refer to the table below).

**Alameda Unified School District
Management’s Discussion and Analysis (unaudited)
June 30, 2024 and 2023**

In the table below, we have presented the net cost of each of the District’s functions. 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.

	Net Cost (Revenue) of Services	
	2024	2023
Instruction	\$ 60,980,696	\$ 74,542,642
Instruction-related services	12,077,154	18,952,237
Pupil services	6,421,503	11,037,539
General administration	8,129,888	11,696,812
Plant services	17,951,073	19,695,465
Enterprise activities	488,300	-
Ancillary and community services	798,148	3,620,859
Debt service	10,560,588	10,688,031
Transfers (from) to other agencies	(17,847)	807,785
	<u>\$ 117,389,503</u>	<u>\$ 151,041,370</u>

FINANCIAL ANALYSIS OF THE DISTRICT’S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$257,584,114, which is more than last year’s ending fund balance of \$167,277,622. The District’s General Fund had \$6,337,971 more in operating revenues than expenditures for the year ended June 30, 2024. The District’s Building Fund had \$74,253,830 more in operating revenues than expenditures for the year ended June 30, 2024.

CURRENT YEAR BUDGET 2023-2024

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a periodic basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District’s financial projections and current budget based on State and local financial information.

Alameda Unified School District
Management's Discussion and Analysis (unaudited)
June 30, 2024 and 2023

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2023-2024 the District had invested \$247,282,451 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2024	2023	Net Change
CAPITAL ASSETS			
Land	\$ 5,825,026	\$ 5,825,026	\$ -
Construction in progress	37,855,033	28,623,402	9,231,631
Land improvements	10,951,346	10,573,382	377,964
Buildings & improvements	336,850,229	323,132,625	13,717,604
Furniture & equipment	6,659,069	6,455,552	203,517
Accumulated depreciation	(150,858,252)	(135,591,165)	(15,267,087)
Total Capital Assets	\$ 247,282,451	\$ 239,018,822	\$ 8,263,629

Long-Term Liabilities

At year-end, the District had \$514,162,571 in long-term liabilities, an increase of \$89,220,429 from last year – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2024	2023	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	\$ 380,448,460	\$ 292,006,310	\$ 88,442,150
Lease revenue bonds	4,557,000	4,813,000	(256,000)
Compensated absences	225,296	243,969	(18,673)
Total OPEB liability	20,365,431	20,687,537	(322,106)
Net pension liability	121,135,625	114,038,229	7,097,396
Less: current portion of long-term liabilities	(12,569,241)	(6,846,903)	(5,722,338)
Total Long-term Liabilities	\$ 514,162,571	\$ 424,942,142	\$ 89,220,429

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

The state economy is in a slow growth pattern with inflation going down year over year and expected to decline further. Consequently, leading economists anticipate a reduction to interest rates. Although a recession is no longer forecasted in 2024 or 2025, the State Budget is facing a budget deficit in 2024-25, which could jeopardize education funding.

Alameda Unified School District

Management's Discussion and Analysis (unaudited)

June 30, 2024 and 2023

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low-income brackets, those that are English language learners and foster youth.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADs); and, (4) meeting annual compliance and audit requirements.

The District participates in state employee pensions plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2024. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans received a one-time funding allocation from the 2019-20 State Budget and continue to raise employer rates in future years. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2024-25 fiscal year.

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 the District's Business Office at 2060 Challenger Drive, Alameda, California 94501.

Report of Independent Auditors

Governing Board
Alameda Unified School District

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 Alameda Unified School District (the District) as of and for the year ended June 30, 2024, 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 Alameda Unified School District as of June 30, 2024, 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 (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information listed in the table of contents as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel, including schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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, except for that information marked "unaudited", were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedule of expenditures of federal awards and other supplementary information listed in the table of contents, except for information marked "unaudited", are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Sacramento, California
December 13, 2024

Financial Statements

Alameda Unified School District
Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 264,187,764
Receivables	11,864,297
Lease receivables	168,222
Operating lease right-of-use assets	186,719
Right-to-use subscription IT asset	587,700
Inventory	76,686
Capital assets, not depreciated	43,680,059
Capital assets, net of accumulated depreciation	<u>203,602,392</u>
Total Assets	<u>524,353,839</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	59,170,966
Deferred outflows of resources related to OPEB	5,932,477
Deferred outflows of resources related to loss on refunding	<u>22,893</u>
Total Deferred Outflows of Resources	<u>65,126,336</u>
LIABILITIES	
Accounts payable	17,150,916
Interest payable	3,495,776
Unearned revenue	1,407,390
Lease liability, current portion	82,883
Lease liability, non-current portion	103,836
Subscription IT liability, current portion	239,397
Subscription IT liability, non-current portion	357,354
Long-term liabilities, current portion	12,569,241
Long-term liabilities, non-current portion	<u>514,162,571</u>
Total Liabilities	<u>549,569,364</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	14,636,824
Deferred inflows of resources related to OPEB	4,264,344
Deferred inflows of resources related to leases	<u>154,549</u>
Total Deferred Inflows of Resources	<u>19,055,717</u>
NET POSITION	
Net investment in capital assets	(6,565,533)
Restricted:	
Capital projects	20,302,540
Debt service	22,888,634
Legally restricted programs	25,696,909
Unrestricted	<u>(41,467,456)</u>
Total Net Position	<u>\$ 20,855,094</u>

Alameda Unified School District
Statement of Activities
For the Year Ended June 30, 2024

Function/Programs	Expenses	Program Revenues			Net (Expenses) revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					Governmental Activities
Instruction	\$ 87,782,882	\$ 274,514	\$ 25,882,135	\$ 645,537	\$ (60,980,696)
Instruction-related services					
Instructional supervision and administration	5,017,680	83,175	1,959,734	-	(2,974,771)
Instructional library, media, and technology	1,118,679	-	14,260	-	(1,104,419)
School site administration	9,503,173	50,446	1,454,763	-	(7,997,964)
Pupil services					
Home-to-school transportation	3,161,208	-	784,550	-	(2,376,658)
Food services	4,965,551	62,358	7,196,938	-	2,293,745
All other pupil services	8,766,231	117,875	2,309,766	-	(6,338,590)
General administration					
Centralized data processing	2,926,472	193	248,510	-	(2,677,769)
All other general administration	7,205,526	36,882	1,716,525	-	(5,452,119)
Plant services	19,831,726	113,030	1,767,623	-	(17,951,073)
Ancillary services	2,738,729	59,708	1,895,689	-	(783,332)
Community services	17,309	-	2,493	-	(14,816)
Enterprise activities	488,300	-	-	-	(488,300)
Interest on long-term debt	10,560,588	-	-	-	(10,560,588)
Other outgo	3,726,388	556,517	3,187,718	-	17,847
Total governmental activities	\$ 167,810,442	\$ 1,354,698	\$ 48,420,704	\$ 645,537	\$ (117,389,503)
General revenues:					
Taxes and subventions					
Property taxes, levied for general purposes					
Property taxes, levied for debt service					
Property taxes, levied for other specific purposes					
Federal and state aid not restricted for specific purposes					
Interest and investment earnings					
Interagency revenues					
Miscellaneous					
Total general revenue					
					157,453,691
CHANGE IN NET POSITION					40,064,188
Net Position - July 1, 2023					(19,209,094)
Net Position - June 30, 2024					<u>\$ 20,855,094</u>

Alameda Unified School District
Governmental Funds
Balance Sheet
June 30, 2024

	<u>General Fund</u>	<u>Building Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash in County Treasury	\$ 80,587,604	\$ 133,100,675	\$ 50,098,492	\$ 263,786,771
Cash on hand and in banks	46,914	-	303,071	349,985
Cash in revolving fund	50,000	-	1,008	51,008
Receivables	8,142,437	853,123	2,868,737	11,864,297
Lease receivables	-	-	168,222	168,222
Due from other funds	343,792	-	-	343,792
Stores inventory	-	-	76,686	76,686
Total Assets	<u>89,170,747</u>	<u>133,953,798</u>	<u>53,516,216</u>	<u>276,640,761</u>
LIABILITIES				
Accounts payable	13,433,380	2,819,225	898,311	17,150,916
Due to other funds	-	-	343,792	343,792
Unearned revenue	963,578	-	443,812	1,407,390
Total Liabilities	<u>14,396,958</u>	<u>2,819,225</u>	<u>1,685,915</u>	<u>18,902,098</u>
DEFERRED INFLOW OF RESOURCES				
Leases	-	-	154,549	154,549
FUND BALANCES				
Nonspendable	50,000	-	77,694	127,694
Restricted	17,570,102	131,134,573	51,598,058	200,302,733
Committed	24,950,881	-	-	24,950,881
Assigned	1,653,827	-	-	1,653,827
Unassigned	30,548,979	-	-	30,548,979
Total Fund Balances	<u>74,773,789</u>	<u>131,134,573</u>	<u>51,675,752</u>	<u>257,584,114</u>
Total Liabilities, Deferred Inflow of Resources and Fund Balance	<u>\$ 89,170,747</u>	<u>\$ 133,953,798</u>	<u>\$ 53,516,216</u>	<u>\$ 276,640,761</u>

**Alameda Unified School District
 Reconciliation of The Governmental Funds
 Balance Sheet to The Statement of Net Position
 June 30, 2024**

Total Fund Balance - Governmental Funds		\$ 257,584,114
<p>Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:</p>		
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including operating right of use assets and accumulated amortization:</p>		
		186,719
<p>In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including lease liabilities, are reported.</p>		
		(186,719)
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including right-to-use subscription IT assets and accumulated amortization:</p>		
		587,700
<p>In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including subscription IT liabilities, are reported.</p>		
		(596,751)
<p>Capital assets:</p>		
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:</p>		
Capital assets	\$ 398,140,703	
Accumulated depreciation	<u>(150,858,252)</u>	247,282,451
<p>Deferred amount on refunding:</p>		
<p>In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:</p>		
		22,893
<p>Unmatured interest on long-term debt</p>		
<p>In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:</p>		
		(3,495,776)

**Alameda Unified School District
Reconciliation of The Governmental Funds
Balance Sheet to The Statement of Net Position (Continued)
June 30, 2024**

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of

Total general obligation bonds	\$ (380,448,460)	
Lease revenue bonds	(4,557,000)	
Compensated absences	(225,296)	
Total OPEB liability	(20,365,431)	
Net pension liability	<u>(121,135,625)</u>	(526,731,812)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 59,170,966	
Deferred inflows of resources related to pensions	<u>(14,636,824)</u>	44,534,142

Deferred outflows and inflows of resources relating to OPEB

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 5,932,477	
Deferred inflows of resources related to OPEB	<u>(4,264,344)</u>	<u>1,668,133</u>

Total Net Position - Governmental Activities

\$ 20,855,094

Alameda Unified School District
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2024

	General Fund	Building Fund	County School Facilities Fund*	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
LCFF sources	\$ 103,270,281	\$ -		\$ -	\$ 103,270,281
Federal sources	6,514,081	-		3,687,539	10,201,620
Other state sources	17,129,727	-		8,407,272	25,536,999
Decrease in fair value of investments	1,560,432	48,677		573,897	2,183,006
Other local sources	37,414,770	2,109,011		27,158,876	66,682,657
Total revenues	165,889,291	2,157,688		39,827,584	207,874,563
EXPENDITURES					
Current					
Certificated salaries	64,598,229	-		1,447,823	66,046,052
Classified salaries	22,737,797	195,165		3,770,730	26,703,692
Employee benefits	32,542,153	72,507		1,947,738	34,562,398
Books and supplies	4,296,669	5,217		3,191,273	7,493,159
Contract services and operating expenditures	32,820,952	670,659		330,430	33,822,041
Other outgo	1,863,188	-		1,842,700	3,705,888
Capital outlay	1,035,266	16,960,311		5,522,456	23,518,033
Debt service					
Principal	82,717	-		4,806,150	4,888,867
Interest	-	-		12,282,045	12,282,045
Total expenditures	159,976,971	17,903,859		35,141,345	213,022,175
Excess (Deficiency) of Revenues Over Expenditures	5,912,320	(15,746,171)		4,686,239	(5,147,612)
Other Financing Sources (Uses)					
Subscription IT arrangements	463,663	-		-	463,663
Proceeds from issuance of general obligation bonds	-	90,000,000		4,990,440	94,990,440
Transfers in	343,791	-		381,803	725,594
Transfers out	(381,803)	-		(343,791)	(725,594)
Net Financing Sources (Uses)	425,651	90,000,000		5,028,452	94,990,440
NET CHANGE IN FUND BALANCES	6,337,971	74,253,829		9,714,691	90,306,491
Fund Balance, July 1, 2023	68,435,818	56,880,744	222,737	41,961,061	167,500,360
Adjustments - changes within reporting entity	-	-	(222,737)	-	(222,737)
Fund Balance, July 1, 2023, as adjusted	68,435,818	56,880,744	-	41,961,061	167,277,623
Fund Balance, June 30, 2024	\$ 74,773,789	\$ 131,134,573	\$ -	\$ 51,675,752	\$ 257,584,114

* Formerly Major for the year ended June 30, 2023.

Alameda Unified School District
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
June 30, 2024

Net Change in Fund Balances - Governmental Funds \$ 90,306,491

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

Capital outlay

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is

Expenditures for capital outlay:	\$ 23,530,716	
Depreciation expense:	<u>(15,267,087)</u>	8,263,629

Amortization expense

In the statement of activities, costs of operating lease right-of-use assets and right-to-use subscription IT assets are allocated over their estimated useful lives as amortization expense. The amortization expense for the period is

(361,149)

Debt proceeds:

In governmental funds, proceeds from debt are recognized as other financing sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(94,990,440)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

4,806,150

In governmental funds, repayments of lease liabilities are reported as expenditures. In the government-wide statements, repayments of lease liabilities are reported as reductions of such liabilities. Expenditures for repayment of the principal portion of lease liabilities were:

82,717

In governmental funds, repayments of IT subscription liabilities are reported as expenditures. In the government-wide statements, repayments of are reported as reductions of such liabilities. Expenditures for repayment of the principal portion of subscription IT liabilities were:

263,255

Deferred amounts on refunding:

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:

(5,724)

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:

(353,576)

Alameda Unified School District
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities (Continued)
June 30, 2024

Accreted interest on long-term debt:

In governmental funds, payments made on accreted interest on capital appreciation bonds are reported as expenditures. In the In the government-wide statements, payments on accreted interest are reported as reductions of liabilities. Expenditures for payment of accreted interest were: 4,164,850

Accreted interest is an expense that is not recorded in the governmental funds. (4,207,463)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned was: 18,673

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: (287,072)

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made, in the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: 30,323,104

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 2,040,753

Change in Net Position of Governmental Activities \$ 40,064,198

Alameda Unified School District
Fiduciary Funds
Statement of Net Position
June 30, 2024

	<u>Trust Funds</u>
	<u>Private-Purpose</u>
	<u>Trust Fund</u>
ASSETS	
Cash and investments	\$ 334,415
Accounts receivable	<u>2,818</u>
Total Assets	<u>337,233</u>
NET POSITION	
Restricted	<u>337,233</u>
Total Liabilities and Net Position	<u><u>\$ 337,233</u></u>

Alameda Unified School District
Fiduciary Funds
Statement of Changes in Net Position
For the Year Ended June 30, 2024

	Trust Funds
	Private-Purpose Trust Fund
ADDITIONS	
Investment earnings	\$ 16,200
Other local sources	4,507
Total additions	20,707
DEDUCTIONS	
Other trust activities	22,499
CHANGE IN NET POSITION	(1,792)
Net Position, June 30, 2023	339,025
Net Position, June 30, 2024	\$ 337,233

Alameda Unified School District

Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial reporting entity – The Alameda Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

The District receives funding from local, state and federal government source and must comply with all the requirements of these funding source entities.

Component units – Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization’s relationship with the District is such that exclusion would cause the District’s financial statements to be misleading or incomplete. The District has no such component units.

Basis of presentation – financial statements – The basic financial statements include a Management’s Discussion and Analysis section providing an analysis of the District’s overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District’s activities, including infrastructure, and a focus on the major funds.

Basis of presentation – government-wide statements – The statement of net position and the statement of activities displays information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Cod. Sec. N50.118-.121.

Program revenues: Program revenues included in the statement of activities derive directly from the program itself or from parties outside the District’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District’s general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense and interest on general long-term liabilities are considered indirect expenses and are reported separately on the statement of activities.

Alameda Unified School District Notes to Financial Statements

Basis of presentation – fund financial statements – The fund financial statements provide information about the District’s funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for assets held by the District in a trustee capacity for others that cannot be used to support the District’s own programs.

Major governmental funds – General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District’s activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (California Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003).

Non-major governmental funds – Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Student Activity Fund: The Student Body Fund is a special revenue fund. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (California Education Code Sections 48930-48938).

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (California Education Code Sections 52616[b] and 52501.5[a]).

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (California Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (California Education Code Section 8328).

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (California Education Code Sections 38090-38093). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District’s food service program (California Education Code Sections 38091 and 38100).

Alameda Unified School District

Notes to Financial Statements

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

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (California Education Code Sections 17620-17626). The authority for these levies may be county/city ordinances (California Government Code Sections 65970-65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (California Government Code Section 66006).

County School Facilities Fund: This fund is established pursuant to California Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (California Education Code Section 17070 et seq.).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (California Education Code Section 42840).

Debt Service Fund: Debt service funds are established to account for repayment of bonds issued for the District. The District maintains the following debt service fund:

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (California Education Code Sections 15125-15262). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Fiduciary Funds

Trust Funds: Trust funds are used to account for assets held in a trustee capacity for others that cannot be used to support the District's own programs.

Private-Purpose Trust Fund: These funds are used to account separately for gifts or bequests per Education Code Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the District's own programs.

Basis of accounting – Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Alameda Unified School District Notes to Financial Statements

Modified accrual – The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Revenues – Exchange and Non-Exchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under 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 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. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursements grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue: Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Alameda Unified School District

Notes to Financial Statements

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and cash equivalents – The District’s cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

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

Receivables – Receivables are made up principally of amounts due from the State of California for the Local Control Funding Formula and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2024.

Inventories – Stores inventory in the Cafeteria Funds consist mainly of consumable supplies held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools.

Capital assets – The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. 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. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	25 - 50 years
Furniture and Equipment	5 -15 years
Vehicles	8 years

Interfund activity – Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Alameda Unified School District Notes to Financial Statements

Compensated absences – Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Accrued liabilities and long-term obligations – All payables, accrued liabilities, and long-term obligations 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 obligations of the funds.

Lease receivable – Lease receivables are recognized at the net present value of the leased assets at a borrowing rate either explicitly described in the agreement or determined by the District, reduced by principal payments received.

Leases payable – In the government-wide financial statements, the present value of lease payments are reported as leases payable in the statement of net position.

Operating lease right of use assets – Lease right of use assets are assets which the District leases for a term of more than one year. The value of leases are determined by the net present value of the leases at the District's borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

Right-to-use subscription IT assets – Right-to-use subscription IT assets are assets which the District has a subscription to use for a term of more than one year. The value of assets are determined by the net present value of the subscription at the District's borrowing rate at the time of the IT subscription agreement, amortized over the term of the agreement.

Alameda Unified School District

Notes to Financial Statements

Deferred outflows/inflows of resources – In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred loss on refunding reported, which is in the statement of net position. Included in deferred inflows of resources, the Organization are deferred lease resources related to lessor arrangements. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Additionally, the District has recognized deferred outflows of resources related to the recognition of the pension and post-retirement benefits other than pensions (“OPEB”) liabilities reported, which are in the statement of net position. In addition to liabilities, the statement of net position will sometimes report 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(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized deferred inflows of resources related to the recognition of the pension and OPEB liabilities reported, which are in the statement of net position.

Postemployment benefits other than pensions – For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB, and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers’ Retirement Plan (“STRP”) and Public Employers Retirement Fund B (“PERF B”) and additions to/deductions from STRP’s and PERF B’s fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in the aggregate:

	STRP	PERF B	Total
Deferred outflows of resources	\$ 34,437,907	\$ 24,733,059	\$ 59,170,966
Deferred inflow of resources	\$ 11,431,454	\$ 3,205,370	\$ 14,636,824
Net pension liability	\$ 67,674,383	\$ 53,461,242	\$ 121,135,625
Pension benefit	\$ (21,983,343)	\$ (8,339,832)	\$ (30,323,175)

Alameda Unified School District Notes to Financial Statements

Fund balance – Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

Restricted – The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide, proprietary fund, and fiduciary fund statements.

Committed – The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Trustees. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the District's Board of Education is required to remove any commitment from any fund balance.

Assigned – The assigned fund balance classification reflects amounts that the government intends to be used for specific purposes. Assignments may be established either by the District's Board of Education or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the District's Board of Education. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned – In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Net position – Net position is displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, notes, or other borrowings that are attributable to the acquisition, construction and improvement of those assets.

Alameda Unified School District

Notes to Financial Statements

Restricted – Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted program represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

Unrestricted – All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

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.

Budgetary data – The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District's governing board satisfied these requirements. 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. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

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 Alameda County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Adoption of New Accounting Standards – For fiscal year 2024, the District adopted GASB Statement No. 100, *Accounting Changes and Error Correction—an Amendment to GASB Statement No. 62* (GASB 100). The adoption of this Statement prescribing the accounting and financial reporting of each type of accounting change, and error corrections, did have an effect due to the change in the reporting entity for fiscal year 2024 (see Note 2).

Additionally, the District applied Implementation Guide No. 2023-1, *Implementation Guidance Update- 2023*. The implementation of the guide had no effect on the fiscal year 2024 District financial statements.

Adjustments to Beginning Balances - During fiscal year 2024, changes to or within the financial reporting entity resulted in adjustments to and restatements of beginning fund balance, as follows:

The County School Facilities Fund was previously reported as a major fund as of June 30, 2023, and are reported as non-major funds as of June 30, 2024.

Alameda Unified School District
Notes to Financial Statements

NOTE 2 – CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2024 consisted of the following:

	Governmental Funds	Fiduciary Funds
Pooled Funds:		
Cash in County Treasury	\$ 263,786,771	\$ 334,415
Deposits		
Cash on hand and in banks	349,985	-
Cash in revolving fund	51,008	-
Total cash and investments	\$ 264,187,764	\$ 334,415

Pooled funds: In accordance with California Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Alameda County Treasurer’s Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District’s investment pool is reported in the financial statements at amounts based upon the District’s pro-rata share of the fair value provided by the Alameda 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 Alameda County Treasurer, which is recorded on the amortized cost basis.

Because the District’s deposits are maintained in a recognized pooled investment fund under the care of a third party and the District’s share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Alameda County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2024, the Alameda County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Interest rate risk: The District does not have a formal investment policy that limits the cash and investment maturities as a means of managing their exposure to fair value arising from increasing interest rates. At June 30, 2024, the District had no significant interest rate risk related to investments held.

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. The investments in the Alameda County Treasury are not required to be rated. The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Alameda Unified School District

Notes to Financial Statements

Custodial credit risk: This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 5,825,026	\$ -	\$ -	\$ 5,825,026
Construction in progress	28,623,402	20,275,585	(11,043,954)	37,855,033
Total Capital Assets not Being Depreciated	<u>34,448,428</u>	<u>20,275,585</u>	<u>(11,043,954)</u>	<u>43,680,059</u>
Capital assets being depreciated				
Land improvements	10,573,382	377,964	-	10,951,346
Buildings & improvements	323,132,625	13,717,604	-	336,850,229
Furniture & equipment	6,455,552	203,517	-	6,659,069
Total Capital Assets Being Depreciated	<u>340,161,559</u>	<u>14,299,085</u>	<u>-</u>	<u>354,460,644</u>
Less Accumulated Depreciation				
Land improvements	5,108,937	406,007	-	5,514,944
Buildings & improvements	126,891,042	14,530,373	-	141,421,415
Furniture & equipment	3,591,186	330,707	-	3,921,893
Total Accumulated Depreciation	<u>135,591,165</u>	<u>15,267,087</u>	<u>-</u>	<u>150,858,252</u>
Governmental Activities				
Capital Assets, net	<u>\$ 239,018,822</u>	<u>\$ 19,307,583</u>	<u>\$ (11,043,954)</u>	<u>\$ 247,282,451</u>

Alameda Unified School District
Notes to Financial Statements

Depreciation expense has been allocated to governmental activities as follows:

Instruction	\$ 6,332,965
Instructional supervision and administration	288,580
Instructional library, media, and technology	124,812
School site administration	1,143,162
Home-to-school transportation	132,264
Food services	234,427
All other pupil services	39,571
Ancillary services	137,805
Community services	8,632
All other general administration	488,300
Centralized data processing	202,443
Plant services	<u>6,134,126</u>
Total Depreciation Expense	<u><u>\$ 15,267,087</u></u>

NOTE 4 – INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2024 were as follows:

Fund - Governmental Activities	Interfund Receivables	Interfund Payables
Major Funds:		
General	\$ 343,792	\$ -
Non-Major Fund:		
Adult Education Fund	-	39,790
Child Development Fund	-	158,736
Cafeteria Fund	<u>-</u>	<u>145,266</u>
Total Due From Other Funds	<u><u>\$ 343,792</u></u>	<u><u>\$ 343,792</u></u>

Alameda Unified School District

Notes to Financial Statements

Transfers: Transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the year ended June 30, 2024 consisted of the following:

Transfer from the General Fund to the Adult Education Fund for allocation of parcel taxes.	\$ 95,557
Transfer from the General Fund to the Child Development Fund for allocation of parcel taxes.	134,774
Transfer from the General Fund to the Cafeteria Fund for allocation of parcel taxes.	144,629
Transfer from the General Fund to the Special Reserve for Capital Outlay Projects for allocation of parcel taxes.	6,843
Transfer from the Adult Education Fund to the General Fund for indirect costs.	39,790
Transfer from the Child Development Fund to the General Fund for indirect costs.	158,735
Transfer from the Cafeteria Fund to the General Fund for for indirect costs.	145,266
	<u>\$ 725,594</u>

NOTE 5 – LEASES

Lease receivables – The District is a lessor for noncancellable lease of space with lease terms through fiscal year 2036. For the year ending June 30, 2024, the District recognized \$9,020 in lease revenue released from deferred inflows of resources related to the leases. The District recognized interest revenue of \$4,623 for the year ended June 30, 2024. No variable payments charged to the lessees. No inflows of resources were recognized in the year related to termination penalties or residual value guarantees during the year.

Leases receivable is calculated based on principal payment maturities described as follows for the year ended June 30, 2024:

	Outstanding June 30, 2023	Additions	Deletions	Outstanding June 30, 2024
Comcast lease principal and interest of \$1,137, monthly due 2036	\$ 177,242	\$ -	\$ 9,020	\$ 168,222
AT&T lease principal and interest of \$4,694, monthly due 2031	458,317	-	458,317	-
	<u>\$ 635,559</u>	<u>\$ -</u>	<u>\$ 467,337</u>	<u>\$ 168,222</u>

Alameda Unified School District Notes to Financial Statements

The future principal and interest lease receipts as of June 30, 2024 were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 10,120	\$ 4,375	\$ 14,495
2026	11,609	4,080	15,689
2027	11,922	3,766	15,688
2028	12,245	3,444	15,689
2029	12,576	3,113	15,689
Thereafter	<u>109,750</u>	<u>10,360</u>	<u>120,110</u>
	<u>\$ 168,222</u>	<u>\$ 29,138</u>	<u>\$ 197,360</u>

Lease payable and lease right of use asset – the District is the lessee for noncancellable lease of copiers with lease terms through fiscal year 2027. The District’s outstanding lease liability was as follows:

	<u>Outstanding June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Outstanding June 30, 2024</u>
Copier lease principal and interest of \$6,932, monthly due 2027	<u>\$ 269,436</u>	<u>\$ -</u>	<u>\$ 82,717</u>	<u>\$ 186,719</u>

The future principal and interest lease payments as of June 30, 2024 were as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 82,883	\$ 297	\$ 83,180
2026	83,048	132	83,180
2027	<u>20,788</u>	<u>7</u>	<u>20,795</u>
	<u>\$ 186,719</u>	<u>\$ 436</u>	<u>\$ 187,155</u>

NOTE 6 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2024 consisted of the following:

	<u>Balance June 30, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2024</u>	<u>Balance Due In One Year</u>
Governmental Activities					
General obligation bonds	\$ 224,432,118	\$ 90,000,000	\$ 4,550,150	\$ 309,881,968	\$ 6,946,826
Unamortized premium, net of discount	17,111,697	4,990,440	2,040,753	20,061,384	5,358,415
Accreted interest	50,462,495	4,207,463	4,164,850	50,505,108	-
Lease purchase agreement	4,813,000	-	256,000	4,557,000	264,000
Compensated absences	243,969	-	18,673	225,296	-
Total OPEB liability	20,687,537	-	322,106	20,365,431	-
Net pension liability	<u>114,038,229</u>	<u>7,097,396</u>	<u>-</u>	<u>121,135,625</u>	<u>-</u>
Total	<u>\$ 431,789,045</u>	<u>\$ 106,295,299</u>	<u>\$ 11,352,532</u>	<u>\$ 526,731,812</u>	<u>\$ 12,569,241</u>

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.
- Payments for lease revenue bonds are made in the Special Reserve Fund for Capital Outlay Projects.

Alameda Unified School District

Notes to Financial Statements

A. General Obligation Bonds

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2023	Additions	Deductions	Bonds Outstanding June 30, 2024
Election 2004, Series A	October 13, 2004	August 1, 2029	2.50% - 5.48%	\$ 40,998,093	\$ 13,144,885	\$ -	\$ 2,625,150	\$ 10,519,735
Election 2004, Series B	June 21, 2005	August 1, 2036	3.25% - 5.09%	21,997,233	17,432,233	-	-	17,432,233
Election 2014, Series A	June 5, 2015	August 1, 2039	2.00% - 5.00%	90,000,000	78,210,000	-	-	78,210,000
Election 2014, Series B	April 6, 2018	August 1, 2042	3.00% - 5.00%	27,000,000	18,675,000	-	305,000	18,370,000
Election 2014, Series C	August 14, 2019	August 1, 2042	2.00% - 4.00%	62,500,000	57,175,000	-	1,315,000	55,860,000
2015 Refunding	June 5, 2015	August 1, 2027	2.00% - 5.00%	3,405,000	1,795,000	-	305,000	1,490,000
Election 2022, Series A	May 9, 2023	August 1, 2048	4.00% - 5.00%	38,000,000	38,000,000	-	-	38,000,000
Election 2022, Series B	May 7, 2024	August 1, 2052	4.00% - 5.00%	90,000,000	-	90,000,000	-	90,000,000
					<u>\$ 224,432,118</u>	<u>\$ 90,000,000</u>	<u>\$ 4,550,150</u>	<u>\$ 309,881,968</u>

Election 2004

In an election held March 2, 2004, the voters authorized the District to issue and sale \$63,000,000 of principal amount of general obligation bonds. These bonds were issued for the purpose of financing the construction, renovation, and repair of District facilities, as specified in a list submitted to the voters of the District. There were two issuances under this election.

Series A, which was issued on October 13, 2004 for \$40,998,093 with interest rates ranging from 2.50% to 5.48%. The original issuance consisted of \$3,000,000 in current interest serial bonds and \$37,998,093 in capital appreciation serial bonds. At June 30, 2024, the accreted interest related to the capital appreciation bonds totaled \$21,981,785. The bonds mature through August 2029 as follows:

Years Ending June 30,	Principal	Interest	Total
2025	\$ 2,541,826	\$ 4,468,174	\$ 7,010,000
2026	2,453,781	4,786,219	7,240,000
2027	2,364,343	5,110,658	7,475,001
2028	2,283,949	5,431,051	7,715,000
2029	-	-	-
2030	875,836	7,844,163	8,719,999
Total	<u>\$ 10,519,735</u>	<u>\$ 27,640,265</u>	<u>\$ 38,160,000</u>

Alameda Unified School District
Notes to Financial Statements

Series B, which was issued on June 21, 2005 for \$21,997,233 with interest rates ranging from 3.25% to 5.09%. The original issuance consisted of \$4,565,000 in current interest serial bonds and \$17,432,233 in capital appreciation serial bonds. At June 30, 2024, the accreted interest related to the capital appreciation bonds totaled \$28,523,324. The bonds mature through August 2036 as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ -	\$ -
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	2,714,309	5,735,691	8,450,000
2030 - 2034	10,008,152	27,821,848	37,830,000
2035 - 2037	4,709,772	20,540,228	25,250,000
	<u>4,709,772</u>	<u>20,540,228</u>	<u>25,250,000</u>
Total	<u>\$ 17,432,233</u>	<u>\$ 54,097,767</u>	<u>\$ 71,530,000</u>

Election 2014

In the election held November 4, 2014, the voter authorized the District to issue and sale \$179,500,000 of principal amount of general obligation bonds. The Series A Bonds are being issued to finance the repair, upgrading, acquisition, construction, and equipping of District sites and facilities. There have been three issuances under this election.

Series A, which was issued on June 5, 2015 for \$90,000,000 with interest rates ranging from 2.00% to 5.00%. The issuance consisted of current interest serial bonds. The bonds mature through August 2039 as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 3,832,375	\$ 3,832,375
2026	605,000	3,817,250	4,422,250
2027	1,115,000	3,774,250	4,889,250
2028	1,120,000	3,718,375	4,838,375
2029	1,625,000	3,649,750	5,274,750
2030 - 2034	18,515,000	16,209,188	34,724,188
2035 - 2039	42,595,000	8,693,375	51,288,375
2040	12,635,000	305,875	12,940,875
	<u>12,635,000</u>	<u>305,875</u>	<u>12,940,875</u>
Total	<u>\$ 78,210,000</u>	<u>\$ 44,000,438</u>	<u>\$ 122,210,438</u>

Alameda Unified School District

Notes to Financial Statements

Series B, which was issued on April 6, 2018 for \$27,000,000 with interest rates ranging from 3.00% to 5.00%. The issuance consisted of current interest serial bonds. The bonds mature through August 2042 as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 400,000	\$ 908,500	\$ 1,308,500
2026	365,000	889,375	1,254,375
2027	360,000	871,250	1,231,250
2028	485,000	850,125	1,335,125
2029	495,000	825,625	1,320,625
2030 - 2034	2,415,000	3,748,375	6,163,375
2035 - 2039	1,920,000	3,235,000	5,155,000
2040 - 2043	11,930,000	1,506,000	13,436,000
Total	<u>\$ 18,370,000</u>	<u>\$ 12,834,250</u>	<u>\$ 31,204,250</u>

Series C, which was issued on August 14, 2019 for \$62,500,000 with interest rates ranging from 2.00% to 4.00%. The issuance consisted of current interest serial bonds. The bonds mature through August 2042 as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,670,000	\$ 1,861,050	\$ 3,531,050
2026	1,570,000	1,812,950	3,382,950
2027	1,610,000	1,749,350	3,359,350
2028	2,050,000	1,676,150	3,726,150
2029	2,170,000	1,591,750	3,761,750
2030 - 2034	11,980,000	6,545,750	18,525,750
2035 - 2039	13,760,000	4,270,325	18,030,325
2040 - 2043	21,050,000	1,447,200	22,497,200
Total	<u>\$ 55,860,000</u>	<u>\$ 20,954,525</u>	<u>\$ 76,814,525</u>

2015 Refunding

The 2015 Refunding Bonds, which was issued on June 5, 2015 for \$3,405,000 with interest rates ranging from 2.00% to 5.00%. The issuance consisted of current interest serial bonds. These bonds were issued to refund the Election 2004, Series B current interest bond maturities August 1, 2016 – August 1, 2027.

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 335,000	\$ 51,768	\$ 386,768
2026	350,000	39,250	389,250
2027	390,000	25,625	415,625
2028	415,000	10,375	425,375
Total	<u>\$ 1,490,000</u>	<u>\$ 127,018</u>	<u>\$ 1,617,018</u>

**Alameda Unified School District
Notes to Financial Statements**

Election 2022

In the election held on June 7, 2022, the voter authorized the District to issue and sale \$298,000,000 of principal amount of general obligation bonds. The Series A Bonds are being issued to finance the acquisition, construction, modernization, and equipping of District sites and facilities.

Series A, which was issued on May 9, 2023 for \$38,000,000 with interest rates ranging from 4.00% to 5.00%. The issuance consisted of current interest serial bonds. The bonds mature through August 2048 as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 2,000,000	\$ 1,665,700	\$ 3,665,700
2026	2,000,000	1,575,700	3,575,700
2027	-	1,525,700	1,525,700
2028	-	1,525,700	1,525,700
2029	-	1,525,700	1,525,700
2030 - 2034	5,220,000	7,119,000	12,339,000
2035 - 2039	7,780,000	5,381,500	13,161,500
2040 - 2044	9,470,000	3,318,450	12,788,450
2045 - 2049	11,530,000	1,189,000	12,719,000
	<u>\$ 38,000,000</u>	<u>\$ 24,826,450</u>	<u>\$ 62,826,450</u>
Total			

Series B, which was issued on May 7, 2024 for \$90,000,000 with interest rates ranging from 4.00% to 5.00%. The issuance consisted of current interest serial bonds. The bonds mature through August 2052 as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 2,893,333	\$ 2,893,333
2026	7,360,000	4,016,000	11,376,000
2027	5,285,000	3,699,875	8,984,875
2028	4,840,000	3,446,750	8,286,750
2029	1,520,000	3,287,750	4,807,750
2030 - 2034	1,845,000	15,833,625	17,678,625
2035 - 2039	-	15,787,500	15,787,500
2040 - 2044	5,665,000	15,392,875	21,057,875
2045 - 2049	24,475,000	11,819,875	36,294,875
2050 - 2053	39,010,000	3,305,250	42,315,250
	<u>\$ 90,000,000</u>	<u>\$ 79,482,833</u>	<u>\$ 169,482,833</u>
Total			

Alameda Unified School District

Notes to Financial Statements

B. Lease Purchase Agreement

In order to finance costs associated with the acquisition of the District Office located at 2060 Challenger Drive, the District entered into a lease with the Public Property Financing Corporation of California (Lessor) on December 1, 2017. The Lessor has agreed to sublease the property back to the District and the District will be obligated to make lease payments as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 264,000	\$ 138,643	\$ 402,643
2026	273,000	130,231	403,231
2027	281,000	121,553	402,553
2028	290,000	112,905	402,905
2029	299,000	103,383	402,383
2030 - 2034	1,641,000	368,363	2,009,363
2035 - 2038	<u>1,509,000</u>	<u>96,515</u>	<u>1,605,515</u>
Total	<u>\$ 4,557,000</u>	<u>\$ 1,071,593</u>	<u>\$ 5,628,593</u>

C. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2024 amounted to \$225,296. This amount is included as part of long-term liabilities in the government-wide financial statements.

D. Other Postemployment Benefits

The District's beginning total OPEB liability was \$20,687,537 and decreased \$322,106 during the year ended June 30, 2024. The ending total OPEB liability at June 30, 2024 was \$20,365,431. See Note 8 for additional information regarding the total OPEB liability.

E. Net Pension Liability

The District's beginning net pension liability was \$114,038,229 and increased by \$7,097,396 during the year ended June 30, 2024. The ending net pension liability at June 30, 2024 was \$121,135,625. See Note 9 for additional information regarding the net pension liability.

Alameda Unified School District
Notes to Financial Statements

NOTE 7 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2024:

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable				
Revolving cash	\$ 50,000	\$ -	\$ 1,008	\$ 51,008
Stores inventory	-	-	76,686	76,686
Total non-spendable	50,000	-	77,694	127,694
Restricted				
Educational programs	17,570,102	-	-	17,570,102
Capital projects	-	131,134,573	20,299,814	151,434,387
Debt service	-	-	22,888,633	22,888,633
All others	-	-	8,409,611	8,409,611
Total restricted	17,570,102	131,134,573	51,598,058	200,302,733
Committed				
Potential uninsured legal cost	1,000,000	-	-	1,000,000
LCFF Supplemental Carryover funds	2,271,398	-	-	2,271,398
Cover 3-weeks payroll per BP 3100	7,324,802	-	-	7,324,802
Open purchase orders	385,532	-	-	385,532
Set-aside for health benefit contribution	9,724,754	-	-	9,724,754
Recovery program	4,134,395	-	-	4,134,395
Secondary school textbook adoption	110,000	-	-	110,000
Stabilization Arrangements	-	-	-	-
Total committed	24,950,881	-	-	24,950,881
Assigned				
Deferred maintenance	1,653,827	-	-	1,653,827
Total assigned	1,653,827	-	-	1,653,827
Unassigned				
Reserve for economic uncertainties	4,781,976	-	-	4,781,976
Remaining unassigned	25,767,003	-	-	25,767,003
Total unassigned	30,548,979	-	-	30,548,979
Total	\$ 74,773,789	\$ 131,134,573	\$ 51,675,752	\$ 257,584,114

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, sufficient to cover any deficit plus the required 3% reserve.

Alameda Unified School District

Notes to Financial Statements

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Plan Description

In addition to the pension benefits described in Note 9, the District provides postemployment health care benefits to eligible employees, Alameda Unified School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

The plan does not issue separate financial statements.

B. Benefits Provided

The District provides postemployment benefits for eligible participants enrolled in the District-sponsored plans. The benefits are provided in the form of:

- An implicit rate subsidy where retirees pay combined active/retiree rates for health coverage.
- An explicit subsidy where the District contributes towards the retiree health expenses.

The eligibility requirements and benefits provided by the Plan are as follows:

- ACSA (Management) – Employees must be between the ages 55 and 65 with 10 or more years of service to be eligible for retiree benefits.
- AEA (Teachers) – Employees must be between the ages 52 and 65 to be eligible for retiree benefits.
- CSEA 27 (Clerical) – Employees must be between the ages 52 and 65 with 15 or more years of service to be eligible for retiree benefits.
- CSEA 27 (Paraprofessional) – Employees must be age 50 with 12 or more years of service to be eligible for retiree benefits.
- CSEA 860 – Employees must be age 50 with 15 or more years of service to be eligible for retiree benefits.

C. Contributions

The contribution requirements of Plan members and the Alameda Unified School District are established and may be amended by the Alameda Unified School District and the Alameda Teachers' Association and the local California Service Employees Association. For fiscal year 2023-24, the District contributed \$1,283,374 to the Plan, all of which was used for current premiums. Employees are not required to contribute to the OPEB plan.

**Alameda Unified School District
Notes to Financial Statements**

D. Employees Covered by Benefit Terms:

	Number of participants
Inactive employees receiving benefits	357
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	997
Total number of participants**	1,354

*Information not provided

**As of the June 30, 2023 valuation date

E. Total OPEB Liability

The Alameda Unified School District's total OPEB liability of \$20,365,431 was measured as of June 30, 2024 and was determined by an actuarial valuation as of that date.

F. Actuarial Assumptions

The total OPEB liability as of June 30, 2024 was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions and other inputs:

Inflation	3.50%
Salary increases	3.00%
Discount rate	3.93%

Expense Type	Select	Ultimate
Pre-Medicare and Rx benefits	6.5%	4.0%
Medicare benefits	5.5%	4.0%
Stop loss fees	6.5%	4.0%
Administrative fees	4.0%	4.0%

Census data – The census was provided by the District as of June 30, 2024.

Marriage rate – it is assumed that 25% of future eligible retirees will cover a spouse on the District-sponsored medical plan at retirement.

Spouse age – Spouse dates of birth were not provided by the District. Male spouses are assumed to be three years older than female spouses. Medicare Eligibility – All current and future retirees are assumed to be eligible for Medicare at age 65.

Actuarial cost method – Entry Age Normal based on level percentage of projected salary.

Alameda Unified School District

Notes to Financial Statements

Amortization method – Experience gains and losses are amortized over a closed period of 12 years starting on June 30, 2024, equal to the average remaining service of active and inactive plan members who are receiving pre-Medicare health benefits. Assumption gains and losses are amortized over a closed period of 12 years starting on June 30, 2024, equal to the average remaining service of active and inactive plan members (who have no future service).

Mortality rates – Pub-2010 mortality table with generational scale MP-2021.

The discount rate was based on the Bond Buyer 20 Bond Index. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed thirty years.

G. Changes in Total OPEB Liability

	<u>June 30, 2024</u>
<u>Total OPEB Liability</u>	
Service Cost	\$ 871,743
Interest Cost	763,492
Changes of benefit terms	-
Changes of assumptions	(673,967)
Differences between expected and actual experience	-
Benefits payments	<u>(1,283,374)</u>
Net change in total OPEB liability	(322,106)
Total OPEB liability - beginning	<u>20,687,537</u>
Total OPEB liability - ending	<u><u>\$ 20,365,431</u></u>
Covered-employee payroll	\$ 83,157,000
District's total OPEB liability as a percentage of covered-employee payroll	24.5%

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

The following presents the total OPEB liability of the Alameda Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.93 percent) or one percentage point higher (4.93 percent) than the current discount rate:

	1% Decrease 2.93%	Valuation Discount rate 3.93%	1% increase 4.93%
Total OPEB liability	\$ 22,965,000	\$ 20,365,431	\$ 18,214,000

**Alameda Unified School District
Notes to Financial Statements**

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Alameda Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Valuation Health Care Trend Rate	1% increase
Total OPEB liability	\$ 17,867,000	\$ 20,365,431	\$ 23,496,000

J. OPEB Expense, Deferred Outflow of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$287,072. At June 30, 2024, the District reported deferred outflows of resources related to OPEB 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	\$ 2,570,847	\$ 929,071
Changes in assumptions	3,361,630	3,335,273
	\$ 5,932,477	\$ 4,264,344

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

Years Ended June 30,

2025	\$ (301,805)
2026	(457,543)
2027	214,801
2028	4,343
2029	353,453
Thereafter	1,854,884

NOTE 9 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Alameda Unified School District

Notes to Financial Statements

A. California State Teachers' Retirement System (CalSTRS)

Plan description – The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The Teacher's Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by California Legislature, established this plan and CalSTRS as the administrator. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained at <http://www.calstrs.com>.

Benefits provided – The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

In June 2019, California Senate Bill 90 (SB90) was signed into law and appropriated approximately \$2.2 billion in fiscal year 2018-19 from the State's General Fund as contributions to CalSTRS on behalf of employers. The bill requires portion of the contribution to supplant the amounts remitted by employers such that the amount remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019-20 and 2020-21, respectively. The remaining portion of the contribution, approximately \$1.6 billion, was allocated to reduce the employers' share of the unfunded actuarial obligation to the DB program.

Contributions – The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2024 was 19.10% of member earnings. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$10,937,455 for the year ended June 30, 2024.

In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage", the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

Alameda Unified School District Notes to Financial Statements

Pursuant to AB 1469, employer contributions will increase from a prior rate of 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation also gives CalSTRS board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The CalSTRS board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

State – The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the board voted to keep the state supplemental contribution at 6.311% for fiscal year 2022-23 for a total contribution rate of 10.828%.

The total state contribution rate also includes a portion to fund the Supplemental Benefit Maintenance Account (SBMA), which provides inflation protection to CalSTRS members whose current purchasing power has fallen below 85% of the purchasing power of their initial benefit. The SBMA is funded through a continuous appropriation from the state's General Fund in an amount equal to 2.5% of the total creditable compensation of the fiscal year ended in the immediately preceding calendar year, reduced by \$72.0 million, pursuant to Education Code section 22954.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions – At June 30, 2024, 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:

District's proportionate share of the net pension liability	\$ 67,674,383
State's proportionate share of the net pension liability associated with the District	<u>20,000,468</u>
Total	<u><u>\$ 87,674,851</u></u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. 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. At June 30, 2023, the District's proportion was 0.089 percent, which did not change from its proportion measured as of June 30, 2022.

Alameda Unified School District

Notes to Financial Statements

For the year ended June 30, 2024, the District recognized pension benefit of \$21,983,343. In addition, the District recognized pension expense and revenue of \$3,506,377 for support provided by the State. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 11,241,300	\$ 8,819,058
Differences between expected and actual experience	4,431,299	2,612,396
Changes in assumptions	130,620	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,697,233	-
District contributions subsequent to the measurement date	<u>10,937,455</u>	<u>-</u>
	<u>\$ 34,437,907</u>	<u>\$ 11,431,454</u>

The \$10,937,455 reported as 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 year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ending June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 4,086,340	\$ -
2026	8,716,877	212,368
2027	8,598,473	9,458,828
2028	1,044,430	762,393
2029	<u>1,054,332</u>	<u>997,865</u>
	<u>\$ 23,500,452</u>	<u>\$ 11,431,454</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2023 measurement date. Deferred outflows and inflows of resources related to differences between projected and actual earning on plan investments are amortized over a closed period of 5 years.

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement.

Valuation Date	June 30, 2022
Experience Study	
Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (annually)
	Maintain 85% purchasing power level for DB
	Not applicable for DBS/CBB

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 to equal 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) series table.

Alameda Unified School District

Notes to Financial Statements

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 (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS 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, 2023, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	100%	

*20-year geometric average

Discount rate – The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the pension plan’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 the total pension liability.

Sensitivity of the district’s proportionate share of the net pension liability to changes in the discount rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease 6.10%	Current Discount Rate 7.10%	1% increase 8.10%
District’s proportionate share of the net pension liability	\$ 113,701,060	\$ 67,674,383	\$ 29,643,230

Pension plan fiduciary net position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

B. California Public Employees’ Retirement System (CalPERS)

Plan description – The District contributes to the Public Employer’s Retirement Fund B (PERF B) under the California Public Employees’ Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees’ Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained at <https://www.calpers.ca.gov>.

Benefits provided – The benefits for the defined benefit plan are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions – Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees’ Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member’s contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2024 was 27.30% of annual payroll. Contributions to the plan from the District were \$7,397,292 for the year ended June 30, 2024.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions – At June 30, 2024, the District reported a liability of \$53,461,242 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. 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. At June 30, 2023, the District’s proportion was 0.147 percent, which was a decrease of 0.005 percent from its proportion measured as of June 30, 2022.

Alameda Unified School District

Notes to Financial Statements

For the year ended June 30, 2024, the District recognized pension benefit of \$8,339,832. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 7,850,610	\$ 3,205,370
Differences between expected and actual experience	1,243,706	-
Changes in assumptions	1,166,684	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,074,767	-
District contributions subsequent to the measurement date	<u>7,397,292</u>	<u>-</u>
	<u>\$ 24,733,059</u>	<u>\$ 3,205,370</u>

The \$7,397,292 reported as 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 year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ending June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 9,120,628	\$ 3,205,370
2026	7,529,540	-
2027	<u>685,599</u>	<u>-</u>
	<u>\$ 17,335,767</u>	<u>\$ 3,205,370</u>

Actuarial methods and assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2023
Experience Study	2021
Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service
Post-retirement Benefit Increases	2.00% until Purchasing Power 2.0% until Protection Allowance Floor on Purchasing Power applies; 2.30% thereafter

Alameda Unified School District Notes to Financial Statements

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale BB.

All other actuarial assumptions used in the June 30, 2023 valuation were based on results of an actuarial experience study in 2021, including updates to salary increase, mortality and retirement rates. Experience Study can be found at CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the first 10 years using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10
Global Equity - cap weighted	30.0%	4.54%
Global Equity non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

Discount rate – The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the PERF B Plan. The results of the crossover testing for the PERF B Plan are presented in a detailed report that can be obtained at CalPERS' website.

Alameda Unified School District

Notes to Financial Statements

Sensitivity of the district’s proportionate share of the net pension liability to changes in the discount rate –

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.9 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% increase 7.90%
District's proportionate share of the net pension liability	\$ 79,548,037	\$ 53,461,242	\$ 34,752,354

Pension plan fiduciary net position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 10 – PARCEL TAXES

In an election held on November 8, 2016, the voters approved, by 74.25%, the Measure B1 parcel tax. The parcel tax replaces the existing school parcel tax (Measure A). Residential and commercial property owners will pay \$0.32 per square foot on buildings, with a maximum tax of \$7,999 per parcel. Properties with no buildings on them will pay \$299. Revenues raised by Measure B1 are authorized to be used only for those educational programs and activities set forth in the eleven specific categories set forth in the Measure B1 ballot language. Revenue of \$13,018,392 and expenditures of \$13,018,392 for the Measure B1 parcel tax for the year ended June 30, 2024 are included in these audited financial statements.

In an election held on March 3, 2020, the voters approved, by 67.10%, the Measure A parcel tax. Under Measure A, property owners will be levied \$0.265 per building area square foot annually for seven years. The tax goes into effect July 1, 2020 and sunsets June 30, 2027. There is an annual cap of \$7,999 per parcel; vacant parcels will be charged \$299, annually. Seniors and community members who receive Social Security Disability payments can apply to be except from the parcel tax. Revenue from the Measure A parcel tax will be used for the specific purpose of attracting, recruiting, and retaining teachers and school employees, such as counselors, as set forth in the full text of the Measure A ballot. Revenue of \$11,056,199 and expenditures of \$11,056,199 for the Measure A parcel tax for the year ended June 30, 2024 are included in these audited financial statements.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Contingent Liabilities:

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District. The District's exposure to losses are managed by the District's participation in joint powers authorities, see Note 12.

Also, the District has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

Construction Commitments:

As of June 30, 2024, the District had approximately \$25.6 million in outstanding commitments with respect to unfinished capital projects.

NOTE 12 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District is a member of two joint powers authorities (JPAs). The first is the Alameda County Schools Insurance Group (ACSIG) to provide workers' compensation insurance coverage and the second is the East Bay School Insurance Group (EBSIG) to provide liability and property insurance. The relationship between Alameda Unified School District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

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

The following is a summary of financial information of ACSIG (unaudited) as of June 30, 2024 (the most recent information available):

Total assets	\$	76,872,387
Total deferred outflows of resources	\$	421,563
Total liabilities	\$	16,746,021
Total deferred intflows of resources	\$	204,203
Total net position	\$	60,343,726
Total revenues	\$	190,336,914
Total expenses	\$	187,037,695
Change in net position	\$	3,299,219

Alameda Unified School District

Notes to Financial Statements

The following is a summary of financial information of EBSIG (unaudited) as of June 30, 2022 (the most recent information available):

Total assets	\$	4,156,564
Total liabilities	\$	2,103,509
Total net position	\$	2,053,055
Total revenues	\$	7,505,475
Total expenses	\$	8,142,003
Change in net position	\$	(636,528)

NOTE 13 – SUBSEQUENT EVENTS

GASB has issued the following statements, which are applicable in future years. At this time, management is evaluating the impact, if any, on the District.

GASB Statement No. 101 – *Compensated Absences*

Effective date: The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements.

GASB Statement No. 102 – *Certain Risk Disclosures*

Effective date: The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

This statement requires a government to assess whether a concentration or constrain makes the primary reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

GASB Statement No. 103 – *Financial Reporting Model Improvement*

Effective date: The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

This statement establishes new accounting and financial reporting requirements-or modified existing requirements related to the following: a. management discussion and analysis, b. unusual and infrequent items, c. presentation of the proprietary fund statement of revenues , expenses, and changes in fund net position, d. information about major component units in basic financial statements, e. budgetary comparison information, f. financial trends information in the statistical section.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*

Effective date: The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement apply to the financial statements of all state and local governments.

Required Supplementary Information

Alameda Unified School District
General Fund – Budgetary Comparison Schedule (unaudited)
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Over/(Under) Budget
	Original	Final		
REVENUES				
LCFF sources	\$ 103,674,150	\$ 103,270,281	\$ 103,270,281	\$ -
Federal sources	4,715,091	7,187,177	6,514,081	(673,096)
Other state sources	13,276,970	17,147,531	17,129,727	(17,804)
Decrease in fair value of investments	-	1,798,390	1,560,432	(237,958)
Other local sources	32,595,547	41,370,227	37,414,770	(3,955,457)
Total revenues	153,541,727	169,011,763	165,889,291	(4,884,315)
EXPENDITURES				
Current				
Certificated salaries	63,049,490	65,230,271	64,598,229	632,042
Classified salaries	23,985,157	22,756,564	22,737,797	18,767
Employee benefits	34,183,536	32,684,053	32,542,153	141,900
Books and supplies	3,551,999	4,989,282	4,296,669	692,613
Contract services and operating expenditures	28,100,388	33,582,157	32,820,952	761,205
Other outgo	1,214,158	1,130,705	1,863,188	(732,483)
Capital outlay	75,000	917,203	1,035,266	(118,063)
Debt service				
Principal	-	-	82,717	(82,717)
Total expenditures	154,159,728	161,290,235	159,976,971	1,395,981
Excess (Deficiency) of Revenues Over Expenditures	(618,001)	7,721,528	5,912,320	(6,280,296)
Other Financing Sources (Uses)				
Subscription IT arrangements	-	-	463,663	463,663
Transfers in	281,787	334,150	343,791	9,641
Transfers out	(381,803)	(381,803)	(381,803)	-
Net Financing Sources (Uses)	(100,016)	(47,653)	425,651	9,641
NET CHANGE IN FUND BALANCES	(718,017)	7,673,875	6,337,971	(6,270,655)
Fund Balance, July 1, 2023	68,435,818	68,435,818	68,435,818	68,435,818
Fund Balance, June 30, 2024	\$ 67,717,801	\$ 76,109,693	\$ 74,773,789	\$ 62,165,163

Alameda Unified School District
Schedule of Changes in Total OPEB Liability and Related Ratios (unaudited)
For the Year Ended June 30, 2024

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
<u>Total OPEB Liability</u>							
Service Cost	\$ 871,743	\$ 728,319	\$ 694,043	\$ 575,384	\$ 1,277,436	\$ 1,234,238	\$ 1,485,059
Interest Cost	763,492	548,442	392,354	367,157	539,300	271,683	866,074
Difference between expected and actual experience	-	3,085,145	-	(432,835)	-	(3,260,747)	-
Changes in benefit terms	-	-	(2,747,458)	360,091	-	-	-
Changes of assumptions	(673,967)	2,176,710	-	1,410,318	986,164	(4,667,651)	(681,776)
Benefits payments	<u>(1,283,374)</u>	<u>(1,230,930)</u>	<u>(859,088)</u>	<u>(836,115)</u>	<u>(966,222)</u>	<u>(953,960)</u>	<u>(1,135,477)</u>
Net change in total OPEB liability	(322,106)	5,307,686	(2,520,149)	1,444,000	1,836,678	(7,376,437)	533,880
Total OPEB liability - beginning	<u>20,687,537</u>	<u>15,379,851</u>	<u>17,900,000</u>	<u>16,456,000</u>	<u>14,619,322</u>	<u>21,995,759</u>	<u>21,461,879</u>
Total OPEB liability - ending	<u>\$ 20,365,431</u>	<u>\$ 20,687,537</u>	<u>\$ 15,379,851</u>	<u>\$ 17,900,000</u>	<u>\$ 16,456,000</u>	<u>\$ 14,619,322</u>	<u>\$ 21,995,759</u>
Covered-employee payroll	\$ 83,157,000	\$ 80,735,029	\$ 77,989,130	\$ 75,717,602	\$ 63,886,000	\$ 61,725,312	\$ 61,698,000
District's total OPEB liability as a percentage of covered-employee payroll covered-employee payroll	24.5%	25.6%	19.7%	23.6%	25.8%	23.7%	35.7%

Alameda Unified School District
Schedule of the District's Proportionate Share of the Net Pension Liability – CALSTRS (unaudited)
For the Year Ended June 30, 2024

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.089%	0.089%	0.094%	0.085%	0.086%	0.085%	0.085%	0.089%	0.094%	0.093%
District's proportionate share of the net pension liability	\$ 67,674,383	\$ 61,864,910	\$ 43,000,768	\$ 82,657,614	\$ 81,284,457	\$ 78,341,696	\$ 78,476,732	\$ 72,263,400	\$ 63,430,668	\$ 54,194,713
State's proportionate share of the net pension liability associated with the District	<u>20,000,468</u>	<u>66,811,818</u>	<u>93,564,857</u>	<u>40,616,442</u>	<u>48,791,116</u>	<u>44,854,504</u>	<u>46,426,550</u>	<u>41,144,321</u>	<u>33,547,741</u>	<u>32,968,406</u>
Total	<u>\$ 87,674,851</u>	<u>\$ 128,676,728</u>	<u>\$ 136,565,625</u>	<u>\$ 123,274,056</u>	<u>\$ 130,075,573</u>	<u>\$ 123,196,200</u>	<u>\$ 124,903,282</u>	<u>\$ 113,407,721</u>	<u>\$ 96,978,409</u>	<u>\$ 87,163,119</u>
District's covered payroll	\$ 53,686,995	\$ 52,743,357	\$ 51,127,331	\$ 47,339,819	\$ 46,438,512	\$ 45,992,753	\$ 45,539,759	\$ 45,142,412	\$ 43,121,140	\$ 41,306,836
District's proportionate share of the net pension liability as a percentage of its covered payroll	126.1%	117.3%	84.1%	174.6%	175.0%	170.3%	172.3%	160.1%	147.1%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	80.6%	74.4%	87.2%	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

Alameda Unified School District
Schedule of the District's Proportionate Share of the Net Pension Liability – CALPERS (unaudited)
For the Year Ended June 30, 2024

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.147%	0.152%	0.159%	0.150%	0.149%	0.150%	0.155%	0.156%	0.156%	0.152%
District's proportionate share of the net pension liability	\$ 53,461,242	\$ 52,183,319	\$ 32,401,045	\$ 45,944,227	\$ 43,566,644	\$ 40,029,697	\$ 36,895,743	\$ 30,813,595	\$ 22,928,188	\$ 17,200,972
District's covered payroll	\$ 24,722,236	\$ 23,076,774	\$ 22,888,560	\$ 21,731,638	\$ 21,088,478	\$ 20,007,554	\$ 19,856,336	\$ 18,949,502	\$ 17,735,189	\$ 15,905,602
District's proportionate share of the net pension liability as a percentage of its covered payroll	216.2%	153.6%	141.6%	211.4%	206.6%	200.1%	185.8%	162.6%	129.3%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	69.8%	81.0%	70.0%	70.1%	70.8%	71.9%	73.9%	79.4%	83.4%

Alameda Unified School District
Schedule of the District's Contributions – CALSTRS (unaudited)
For the Year Ended June 30, 2024

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 10,937,455	\$ 10,254,216	\$ 8,924,176	\$ 8,257,064	\$ 8,095,109	\$ 7,410,952	\$ 6,641,030	\$ 5,636,468	\$ 4,879,157	\$ 3,829,293
Contributions in relation to the contractually required contribution*	<u>(10,937,455)</u>	<u>(10,254,216)</u>	<u>(8,924,176)</u>	<u>(8,257,064)</u>	<u>(8,095,109)</u>	<u>(7,410,952)</u>	<u>(6,641,030)</u>	<u>(5,636,468)</u>	<u>(4,879,157)</u>	<u>(3,829,293)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 57,264,162	\$ 53,686,995	\$ 52,743,357	\$ 51,127,331	\$ 47,339,819	\$ 46,438,512	\$ 45,992,753	\$ 45,539,759	\$ 45,142,412	\$ 43,121,140
Contributions as a percentage of covered payroll	19.10%	19.10%	16.92% ***	16.15% **	17.10% *	15.96%	14.44%	12.38%	10.81%	8.88%

***The June 30, 2022 rate reflects the original employer contribution rate of 19.10 percent under AB 1469, reduced for the 2.18 percent to be paid on behalf of employers pursuant to SB 90.

**The June 30, 2021 rate reflects the original employer contribution rate of 19.10 percent under AB 1469, reduced for the 2.95 percent to be paid on behalf of employers pursuant to SB 90.

*The June 30, 2020 rate reflects the original employer contribution rate of 18.13 percent under AB 1469, reduced for the 1.03 percent to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

Alameda Unified School District
Schedule of the District's Contributions – CALPERS (unaudited)
For the Year Ended June 30, 2024

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 7,397,292	\$ 6,501,948	\$ 5,307,658	\$ 4,737,932	\$ 4,285,479	\$ 4,010,915	\$ 3,085,590	\$ 2,696,864	\$ 2,292,259	\$ 2,057,335
Contributions in relation to the contractually required contribution	<u>(7,397,292)</u>	<u>(6,501,948)</u>	<u>(5,307,658)</u>	<u>(4,737,932)</u>	<u>(4,285,479)</u>	<u>(4,010,915)</u>	<u>(3,085,590)</u>	<u>(2,696,864)</u>	<u>(2,292,259)</u>	<u>(2,057,335)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Districts covered payroll	\$ 27,397,378	\$ 24,722,236	\$ 23,076,774	\$ 22,888,560	\$ 21,731,638	\$ 21,088,478	\$ 20,007,554	\$ 19,856,336	\$ 18,949,502	\$ 17,735,189
Contributions as a percentage of covered payroll	27.00%	26.30%	23.00%	20.70%	19.72%	19.02%	15.42%	14.23%	12.92%	12.93%

Alameda Unified School District

Notes to Required Supplementary Information

For the Year Ended June 30, 2024

NOTE 1 – PURPOSE OF SCHEDULES

A – 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 (“GAAP”) as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B – Schedule of changes in total OPEB liability and related ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Contributions

No assets were accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. For the year ended June 30, 2024 the District contributed \$1,283,374 to the Plan, all of which was used for premiums.

Changes in benefit terms

There were no changes in benefit terms since the previous valuations for OPEB.

Changes in assumptions

- The discount rate used in the actuarial valuation for OPEB was as follows:

<u>Measurement Period</u>	<u>Discount Rate</u>
June 30, 2017	3.58%
June 30, 2018	3.87%
June 30, 2019	3.50%
June 30, 2020	2.21%
June 30, 2021	2.16%
June 30, 2022	3.54%
June 30, 2023	3.65%
June 30, 2024	3.93%

Alameda Unified School District
Notes to Required Supplementary Information
For the Year Ended June 30, 2024

C – Schedule of the district’s proportionate share of the net pension liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District’s proportion of the collective net pension liability, the District’s proportionate share of the collective net pension liability, the District’s covered payroll, the District’s proportionate share of the collective net pension liability as a percentage of the employer’s covered payroll, and the pension plan’s fiduciary net position as a percentage of the total pension liability.

Changes in benefit terms

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in assumptions

The discount rate used in the actuarial valuation for Public Employer’s Retirement Fund B was as follows:

<u>Measurement Period</u>	<u>Discount Rate</u>
June 30, 2013	7.50%
June 30, 2014	7.65%
June 30, 2015	7.65%
June 30, 2016	7.15%
June 30, 2017	7.15%
June 30, 2018	7.15%
June 30, 2019	7.15%
June 30, 2020	7.15%
June 30, 2021	6.90%
June 30, 2022	6.90%

The following are the assumptions for State Teachers’ Retirement Plan:

<u>Assumption</u>	<u>Measurement Period</u>									
	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	
Inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%	
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%	
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%	

D – Schedule of the District’s contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District’s covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District’s covered payroll.

Supplementary Information

Alameda Unified School District

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A			
Title I, Part A, Basic Grants Low-Income and Neglected Adult Education Programs:	84.010	14329	\$ 1,066,181
Adult Education: Adult Basic Education & ESL	84.002A	14508	164,001
Adult Education: Adult Secondary Education	84.002	13978	28,760
Adult Education: English Literacy and Civics Education	84.002A	14109	<u>64,886</u>
Subtotal Adult Education Programs			<u>257,647</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	243,203
Title III Programs:			
Title III, English Learner Student Program	84.365	14346	144,921
Title III, Immigrant Education Program	84.365	15146	<u>43,953</u>
Subtotal Title III Programs			<u>188,874</u>
Title IV, Student Support and Academic Enrichment Program (SSAE)	84.424	15396	91,356
Special Education Cluster:			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	1,805,122
IDEA Basic Local Assistance Private, Part B, Sec 611	84.027	10115	18,361
IDEA Basic Local Assistance Entitlement, Part B, Sec 611, Coordinated Early Intervening Services	84.027	10119	264,205
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	50,655
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5), Coordinated Early Intervening Services	84.173	10131	9,633
IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	<u>106,021</u>
Subtotal Special Education Cluster			<u>2,253,997</u>
COVID-19 - Education Stabilization Fund			
COVID 19 -Elementary and Secondary School Emergency Relief III Fund	84.425	15559	2,303,277
COVID 19 -Elementary and Secondary School Emergency Relief III Fund: Learning Loss	84.425U	10155	196,291
COVID 19 -Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	17,662
COVID 19 - ARP - Homeless Children and Youth II (ARP HYC II)	84.425	15566	21,689
COVID 19 -Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve, Learning Loss	84.425	15621	<u>6,871</u>
Subtotal COVID-19 - Education Stabilization Fund			<u>2,545,790</u>
IDEA Early Intervention Grants, Part C	84.181	23761	53,305
Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	14894	<u>71,407</u>
Total U. S. Department of Education			<u>6,771,760</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program	10.553	13525	<u>4,784,866</u>
Subtotal Child Nutrition Cluster			<u>4,784,866</u>
CACFP Claims - Centers and Family Day Care	10.558	13393	<u>592,036</u>
Subtotal CACFP Programs			<u>592,036</u>
Total U. S. Department of Agriculture			<u>5,376,902</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Child Care Development Fund Program Cluster			
<i>Passed through California Department of Education:</i>			
Federal Child Care, Center-based, (CCTR) and (CFCC) - CCDF Cluster	93.596	13609	158,884
<i>Passed through California Department of Social Services:</i>			
Child Care and Development Programs Administered by California Department of Social Services	93.575	10163	<u>133,501</u>
Subtotal Child Care Development Fund Program Cluster			292,385
Total U. S. Department of Health & Human Services			<u>292,385</u>
Total Federal Expenditures			<u>\$ 12,441,047</u>

Alameda Unified School District
Schedule of Average Daily Attendance (ADA)
For the Year Ended June 30, 2024

	Second Period Report Data ID: A0132E7E6	Annual Report Data ID: 3C0B715B
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	2,578.92	2,588.40
Extended Year Special Education	3.58	3.58
Special Education - Nonpublic Schools	1.48	1.48
Total TK/K through Third	2,583.98	2,593.46
Fourth through Sixth		
Regular ADA	1,911.87	1,914.25
Extended Year Special Education	3.29	3.29
Special Education - Nonpublic Schools	3.17	3.17
Extended Year Special Education - Nonpublic Schools	0.39	0.39
Total Fourth through Sixth	1,918.72	1,921.10
Seventh through Eighth		
Regular ADA	1,189.18	1,190.73
Extended Year Special Education	2.41	2.41
Special Education - Nonpublic Schools	1.86	1.86
Extended Year Special Education - Nonpublic Schools	0.48	0.48
Total Seventh through Eighth	1,193.93	1,195.48
Ninth through Twelfth		
Regular ADA	2,846.14	2,836.95
Extended Year Special Education	4.07	4.07
Special Education - Nonpublic Schools	15.88	15.88
Extended Year Special Education - Nonpublic Schools	0.92	0.92
Total Ninth through Twelfth	2,867.01	2,857.82
TOTAL SCHOOL DISTRICT	8,563.64	8,567.86

Alameda Unified School District
Schedule of Instructional Time
For the Year Ended June 30, 2024

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2023-24 Actual Minutes</u>	<u>Number of Days</u>	<u>Status</u>
Kindergarten	36,000	48,560	180	Complied
Grade 1	50,400	56,620	180	Complied
Grade 2	50,400	56,620	180	Complied
Grade 3	50,400	56,620	180	Complied
Grade 4	54,000	56,620	180	Complied
Grade 5	54,000	56,620	180	Complied
Grade 6	54,000	56,730	180	Complied
Grade 7	54,000	56,730	180	Complied
Grade 8	54,000	56,730	180	Complied
Grade 9	64,800	64,944	180	Complied
Grade 10	64,800	64,944	180	Complied
Grade 11	64,800	64,944	180	Complied
Grade 12	64,800	64,944	180	Complied

Alameda Unified School District
Schedule of Financial Trends and Analysis (unaudited)
For the Year Ended June 30, 2024

	(Adopted Budget)			
	2025	2024	2023	2022
<u>General Fund</u>				
Revenues And Other Financing Sources	\$ 159,148,182	\$ 166,233,082	\$ 168,461,898	\$ 148,789,209
Expenditures And Other Financing Uses	168,596,410	160,358,774	147,083,752	142,702,511
Net change in Fund Balance	<u>\$ (9,448,228)</u>	<u>\$ 5,874,308</u>	<u>\$ 21,378,146</u>	<u>\$ 6,086,698</u>
Ending Fund Balance	<u>\$ 65,325,564</u>	<u>\$ 74,773,789</u>	<u>\$ 68,435,818</u>	<u>\$ 46,376,418</u>
Available Reserves*	<u>\$ 22,951,066</u>	<u>\$ 30,548,979</u>	<u>\$ 14,019,698</u>	<u>\$ 17,094,769</u>
Available Reserves As A Percentage Of Outgo	13.61%	19.05%	9.53%	11.98%
Long-term Liabilities	<u>\$ 514,162,571</u>	<u>\$ 526,731,812</u>	<u>\$ 431,789,045</u>	<u>\$ 352,997,733</u>
Average Daily Attendance At P-2	8,564	8,564	8,302	8,299

The General Fund balance has increased by \$28,397,371 over the past two years. The fiscal year 2024-25 budget projects a decrease of \$9,448,228. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in the past three years and anticipates incurring an operating deficit during the 2024-25 fiscal year. Total long-term obligations have increased by \$173,734,069 over the past two years.

Average daily attendance has increased by 265 ADA over the past two years. No change in ADA is anticipated during the 2024-25 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**Alameda Unified School District
Reconciliation of Annual Financial and Budget Report with Audited Financial
Statements
For the Year Ended June 30, 2024**

There were no audit adjustments made to any of the funds of the District.

**Alameda Unified School District
Schedule of Charter Schools
For the Year Ended June 30, 2024**

<u>Charter #</u>	<u>Charter School</u>	<u>Status</u>	<u>Included in Audit Report</u>
1181	The Academy of Alameda	Active	No
1066	Nea Community Learning Center	Active	No
0352	Alameda Community Learning Center	Active	No

Alameda Unified School District
Combining Balance Sheet – All Non-Major Funds
June 30, 2024

	Student Activity Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
ASSETS									
Cash in County Treasury	\$ -	\$ 478,467	\$ 1,825,404	\$ 5,003,538	\$ 12,936,053	\$ -	\$ 7,098,311	\$ 22,756,719	\$ 50,098,492
Cash on hand and in banks	280,078	4,968	-	18,025	-	-	-	-	303,071
Cash in revolving fund	-	-	-	1,008	-	-	-	-	1,008
Cash collections awaiting deposit	-	-	-	-	-	-	-	-	-
Receivables	-	215,719	598,949	945,057	188,406	2,726	785,966	131,914	2,868,737
Lease receivable	-	-	-	-	-	-	168,222	-	168,222
Due from other funds	-	-	-	-	-	-	-	-	-
Stores inventory	-	-	-	76,686	-	-	-	-	76,686
Total assets	\$ 280,078	\$ 699,154	\$ 2,424,353	\$ 6,044,314	\$ 13,124,459	\$ 2,726	\$ 8,052,499	\$ 22,888,633	\$ 53,516,216
LIABILITIES									
Accounts payable	\$ -	\$ 1,824	\$ 85,696	\$ 88,196	\$ 643,947	\$ -	\$ 78,648	\$ -	\$ 898,311
Due to other funds	-	39,790	158,736	145,266	-	-	-	-	343,792
Unearned revenue	-	-	387,416	56,396	-	-	-	-	443,812
Total liabilities	-	41,614	631,848	289,858	643,947	-	78,648	-	1,685,915
DEFERRED INFLOW OF RESOURCES									
Leases	-	-	-	-	-	-	154,549	-	154,549
FUND BALANCES									
Nonspendable	-	-	-	77,694	-	-	-	-	77,694
Restricted	280,078	657,540	1,792,505	5,676,762	12,480,512	2,726	7,819,302	22,888,633	51,598,058
Total Fund Balances	280,078	657,540	1,792,505	5,754,456	12,480,512	2,726	7,819,302	22,888,633	51,675,752
Total Liabilities, Deferred Inflow of Resources and Fund Balance	\$ 280,078	\$ 699,154	\$ 2,424,353	\$ 6,044,314	\$ 13,124,459	\$ 2,726	\$ 8,052,499	\$ 22,888,633	\$ 53,516,216

Alameda Unified School District
Combining Statement of Revenues, Expenditures, And Changes in Fund Balances – All Non-Major Funds
For the Year Ended June 30, 2024

	Student Activity Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
REVENUES									
Federal sources	\$ -	\$ 257,646	\$ 421,248	\$ 3,008,645	\$ -	\$ -	\$ -	\$ -	\$ 3,687,539
Other state sources	-	1,043,349	2,843,241	3,823,284	-	618,772	-	78,626	8,407,272
Net decrease in fair value of investments	-	3,806	9,548	27,205	229,789	68,991	78,272	156,286	573,897
Other local sources	629,436	12,840	119,847	416,572	4,002,317	26,765	3,488,357	18,462,742	27,158,876
Total revenues	629,436	1,317,641	3,393,884	7,275,706	4,232,106	714,528	3,566,629	18,697,654	39,827,584
EXPENDITURES									
Current									
Certificated salaries	-	634,281	813,542	-	-	-	-	-	1,447,823
Classified salaries	-	234,150	966,933	1,978,516	-	512,002	79,129	-	3,770,730
Employee benefits	-	294,975	688,003	728,648	-	204,765	31,347	-	1,947,738
Books and supplies	626,059	13,816	14,459	2,534,098	2,841	-	-	-	3,191,273
Contract services and operating expenditures	-	27,035	7,047	130,175	134,424	-	31,749	-	330,430
Other outgo	-	-	-	-	-	-	1,842,700	-	1,842,700
Capital outlay	-	-	269,005	4,829	4,991,529	217,772	39,321	-	5,522,456
Debt service									
Principal	-	-	-	-	-	-	256,000	4,550,150	4,806,150
Interest	-	-	-	-	-	-	147,553	12,134,492	12,282,045
Total expenditures	626,059	1,204,257	2,758,989	5,376,266	5,128,794	934,539	2,427,799	16,684,642	35,141,345
Excess (Deficiency) of Revenues Over Expenditures	3,377	113,384	634,895	1,899,440	(896,688)	(220,011)	1,138,830	2,013,012	4,686,239
Other Financing Sources (Uses)									
Proceeds from issuance of general obligation bonds	-	-	-	-	-	-	-	4,990,440	4,990,440
Transfers in	-	95,557.00	134,774	144,629	-	-	6,843	-	381,803
Transfers out	-	(39,790)	(158,735)	(145,266)	-	-	-	-	(343,791)
Total other financing sources (uses)	-	55,767	(23,961)	(637)	-	-	6,843	4,990,440	5,028,452
NET CHANGE IN FUND BALANCE	3,377	169,151	610,934	1,898,803	(896,688)	(220,011)	1,145,673	7,003,452	9,714,691
Fund Balance, July 1, 2023	276,701	488,389	1,181,571	3,855,653	13,377,200	222,737	6,673,629	15,885,181	41,961,061
Fund Balance, June 30, 2024	\$ 280,078	\$ 657,540	\$ 1,792,505	\$ 5,754,456	\$ 12,480,512	\$ 2,726	\$ 7,819,302	\$ 22,888,633	\$ 51,675,752

Alameda Unified School District
Organization (unaudited)
June 30, 2024

The District was established in 1936. The District boundaries encompass the City of Alameda. There were no boundary changes during the year. The District provides education for grades K-12 and is currently operating ten elementary schools, two middle schools, two high schools, one continuation school, one early college high school, one adult school and one child development center. Three charter schools also operate within the District boundaries.

GOVERNING BOARD

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>
Jennifer Williams	President	December 2024
Gary Lym	Vice President	December 2026
Ryan LaLonde	Board Clerk	December 2026
Heather Little	Trustee	December 2028
Margie Sherratt	Trustee	December 2024

DISTRICT ADMINISTRATORS

Pasquale Scuderi
Superintendent

Shariq Khan
Assistant Superintendent, Business Services

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

Basis of presentation – The accompanying Schedule of Expenditures of Federal Awards (“Schedule”) includes the Federal grant activity of the Alameda Unified School District (the “District”) and is presented on the modified accrual basis of accounting. The information in this schedule 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 District, it is not intended to and does not present the net position, changes in net position, or cash flows of the District.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2024 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2024.

	Federal Assistance Listing Number	Amount
Total federal revenues reported in the statement of revenues, expenditures, and changes in fund balance		\$ 10,201,620
received but not spent	93.575	(128,862)
Child Nutrition Supply Chain Assistance Funds		
received but not spent	10.555	(636,362)
COVID-19 - Child Development: California State		
Preschool Program One-time Stipend - received not spent	10.558	(62,966)
Child Nutrition Cluster		
expenditures in excess of revenue	10.553	3,067,617
 Total expenditures reported in the schedule of expenditures of federal awards		\$ 12,441,047

The District has elected not to use the 10 percent de minimis indirect cost rate allowed in the Uniform Guidance.

Summary of Significant Accounting Policies – Expenditures reported on the Schedule 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.

Schedule of Average Daily Attendance (ADA)

This schedule presents information on the ADA data for both the second period and annual period of attendance, by grade span and programs, as appropriate.

Alameda Unified School District

Notes to Supplementary Information

June 30, 2024

Schedule of Instructional Time

This schedule presents information on the amount of instructional day offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206. During the year ended June 30, 2024, the District participated in the Longer Day incentive funding program. As of June 30, 2024, the District had met its target funding.

Schedule of Financial Trends and Analysis (unaudited)

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.

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 Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Charter Schools

This schedule lists all Charter Schools chartered by the District and displays information for each Charter School on whether or not the Charter School is included in the District audit.

Combining Statements – Non-Major Funds

These statements provide information on the District's non-major funds.

Organization (unaudited)

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

Report of Independent Auditors 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*

Governing Board
Alameda Unified School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Alameda Unified School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Moss Adams LLP".

Sacramento, California
December 13, 2024

Report of Independent Auditors on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Governing Board
Alameda Unified School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Alameda Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Alameda Unified School District's (the District) major federal programs for the year ended June 30, 2024. 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, 2024.

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 cursive script that reads "Moss Adams LLP".

Sacramento, California
December 13, 2024

Report of Independent Auditors on State Compliance

Governing Board
Alameda Unified School District

Report on Compliance with State Laws and Regulations

Opinion on Compliance with State Laws and Regulations

We have audited Alameda Unified School District's (the District) compliance with the types of compliance requirements described in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide) applicable to the District's state program for the year ended June 30, 2024, listed below:

<u>Procedures</u>	<u>Description</u>	<u>Performed</u>
Local Education Agencies other than Charter Schools:		
A.	Attendance and Distance Learning	Yes
B.	Teacher Certification and Misassignments	Yes
C.	Kindergarten Continuance	Yes
D.	Independent Study	No, see below
E.	Continuation Education	Yes
F.	Instruction Time	Yes
G.	Instructional Materials	Yes
H.	Ratio of Administrative Employees to Teachers	Yes
I.	Classroom Teacher Salaries	Yes
J.	Early Retirement Incentive	No, see below
K.	Gann Limit Calculation	Yes
L.	School Accountability Report Card	Yes
M.	Juvenile Court Schools	No, see below
N.	Middle or Early College High School	Yes
O.	K-3 Grade Span Adjustment	Yes
P.	Reserved	N/A
Q.	Apprenticeship: Related and Supplemental Instruction	No, see below
R.	Comprehensive School Safety Plan	Yes
S.	District of Choice	No, see below
TT.	Home to School Transportation Reimbursement	Yes

School Districts, County Offices of Education, and Charter Schools:

T.	Proposition 28 Arts and Music in Schools	Yes
U.	After/Before School Education and Safety Program	Yes
V.	Proper Expenditure of Education Protection Account Funds	Yes
W.	Unduplicated Local Control Funding Formula Pupil Counts	Yes
X.	Local Control and Accountability Plan	Yes
Y.	Independent Study – Course Based	No, see below
Z.	Immunizations	No, see below
AA.	Educator Effectiveness	Yes
BB.	Expanded Learning Opportunities Grant (ELO-G)	Yes
CC.	Career Technical Education Incentive Grant	Yes
DD.	Transitional Kindergarten	Yes

Charter Schools:

EE.	Attendance	No, see below
FF.	Mode of Instruction	No, see below
GG.	Nonclassroom-Based Instruction/Independent Study	No, see below
HH.	Determination of Funding for Nonclassroom-based Instruction	No, see below
II.	Annual Instructional Minutes – classroom based	No, see below
JJ.	Charter School Facility Grant Program	No, see below

We did not perform testing procedures related to Independent Study because the ADA claimed was not material.

We did not perform any procedures related to Early Retirement Incentive because the District did not offer this program in the current year.

We did not perform any procedures related to Juvenile Court Schools because the District did not offer this program in the current year.

We did not perform any procedures related to Apprenticeship: Related and Supplemental Information because the District does not have any programs that meet this requirement.

We did not perform any procedures related to the District of Choice because the District was not reported as a District of Choice, per the California Department of Education.

We did not perform any procedures related to Independent Study-Course Based because the ADA claimed was not material.

The District submitted the immunization assessment report to the California Department of Public Health and did not have reported combined conditional admission and overdue rates greater than 10 percent in kindergarten, therefore, we did not perform any related procedures.

We did not perform any procedures related to the Charter Schools because the District did not include any charter schools in the current year.

In our opinion, the District complied, in all material respects, with the state compliance requirements referred to above that are applicable to state laws and regulations for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of the 2023-24 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the Audit Guide 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 state compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to below 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 Audit Guide 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 state laws and regulations as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, 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 *2023-24 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 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 on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

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

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

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Sacramento, California
December 13, 2024

Schedule of Findings and Questioned Costs

Alameda Unified School District
Section I – Summary of Auditors’ Results
For the Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over the major federal program:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major federal program and type of auditor’s report issued on compliance for the major federal program:

<i>Federal Assistance Listing Number</i>	<i>Name of Major Federal Program</i>	<i>Type of Auditor’s Report Issued in Compliance for Each Major Federal Program</i>
84.027, 84.173, 84.027A	Special Education Cluster	<i>Unmodified</i>
84.425 and 84.425U	COVID-19 - Education Stabilization Fund	<i>Unmodified</i>

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

Auditee qualified as low-risk auditee? Yes No

State Awards

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

Unmodified

**Alameda Unified School District
Section II – Financial Statement Findings
For the Year Ended June 30, 2024**

None reported.

Alameda Unified School District
Section III – Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2024

None reported.

Alameda Unified School District
Section IV – State Award Findings and Questioned Costs
For the Year Ended June 30, 2024

None reported.

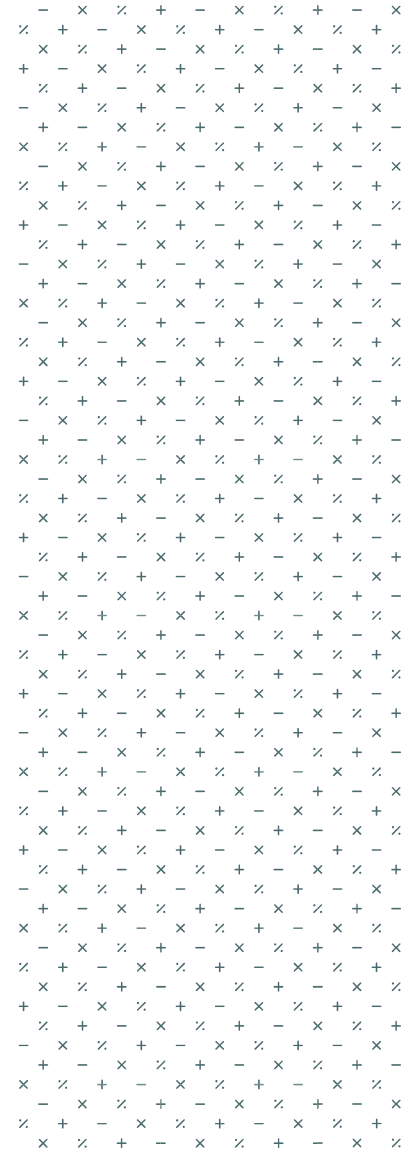
Alameda Unified School District
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

There were no findings noted in the prior year.



District Audit Results for FY Ending June 30, 2024

Better Together: Moss Adams & Alameda Unified School District



Alameda Unified School District

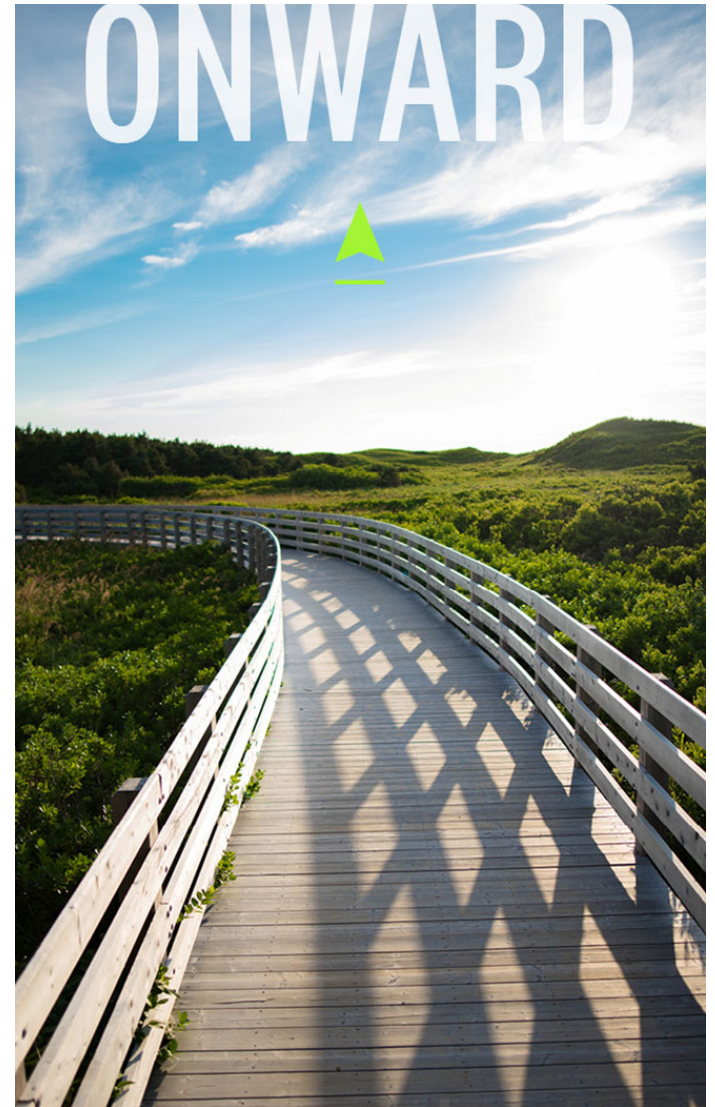
Dear Governing Board:

Thank you for your continued engagement of Moss Adams LLP. We are pleased to have the opportunity to meet with you to discuss the results of our audit of the financial statements and federal program compliance of Alameda Unified School District (the “District”) as of and for the year ended June 30, 2024.

The accompanying report, which is intended solely for the use of the Governing Board and management, and is not intended to be and should not be, used by anyone other than these specified parties, presents important information regarding the District’s financial statements and our audit that we believe will be of interest to you.

We conducted our audit with the objectivity and independence that you expect. We received the full support and assistance of the District’s personnel. We are pleased to serve and be associated with the District as its independent public accountants and look forward to our continued relationship.

We look forward to discussing our report or any other matters of interest with you during this meeting.





Agenda

1. Auditor Opinions and Reports
2. Communication with Those Charged with Governance
3. About Moss Adams



Auditor Opinions and Reports – District FS



Auditor Report on the Financial Statements – District

Unmodified Opinion – Basic financial statements are presented fairly and in accordance with U.S. Generally Accepted Accounting Principles (GAAP)



Other Auditor Reports

GAGAS Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

- No financial findings reported
- No compliance findings reported

Report on Compliance with Requirements that could have a Direct and Material Effect on the Major Federal Programs and on Internal Control Over Compliance in accordance with the Uniform Guidance for Federal Awards (2 CFR Part 200)

- No control findings
- No compliance findings
- Unmodified opinion on compliance



Other Auditor Reports

Report on State Compliance

- No control findings
- No compliance findings
- Unmodified opinion on compliance



Communication with Those Charged with Governance



Our Responsibility Under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

1

To express our opinion on whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, and in accordance with U.S. GAAP. However, our audit does not relieve you or management of your responsibilities.

2

To perform an audit in accordance with generally accepted auditing standards issued by the AICPA and *Government Auditing Standards* issued by the Comptroller General of the United States, and design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.

3

To consider internal control over financial reporting and internal control over compliance as a basis for designing audit procedures but not for the purpose of expressing an opinion on its effectiveness or to provide assurance concerning such internal control.

4

To communicate findings that, in our judgment, are relevant to your responsibilities in overseeing the financial reporting process and administering federal and state awards. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.



Planned Scope & Timing of the Audit

It is the auditor's responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence and to communicate with those charged with governance an overview of the planned scope and timing of the audit.

OUR COMMENTS

The planned scope and timing of the audit was communicated to you in our engagement letter dated March 22, 2024.



Significant Accounting Policies & Unusual Transactions

The auditor should determine that the Board of Education is informed about the initial selection of and changes in significant accounting policies or their application. The auditor should also determine that the Board of Education is informed about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

OUR COMMENTS

Management has the responsibility for selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the footnotes to the financial statements. There were no significant accounting policies adopted and there were no changes in the application of existing policies during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

We believe management has selected and applied significant accounting policies appropriately and consistent with those of the prior year.



Management Judgments & Accounting Estimates

The Board of Education should be informed about the process used by management in formulating particularly sensitive accounting estimates and about the basis for the auditor's conclusions regarding the reasonableness of those estimates.

OUR COMMENTS

Management's judgments and accounting estimates are based on knowledge and experience about past and current events and assumptions about future events. We apply audit procedures to management's estimates to ascertain whether the estimates are reasonable under the circumstances and do not materially misstate the financial statements.

Significant management estimates impacting the financial statements include the following: useful lives of capital assets, net pension liability and other postemployment benefits liability.

We deemed them to be reasonable.



Management Judgments & Accounting Estimates

Our views about qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.

OUR COMMENTS

The disclosures in the financial statements are clear and consistent. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users, however we do not believe any of the footnotes are particularly sensitive. We call your attention to: long term liabilities in Note 6, other postemployment benefits in Notes 8, and pension plans in Note 9.



Difficulties Encountered in Performing the Audit

The Board of Education should be informed of any significant difficulties encountered in dealing with management related to the performance of the audit.

OUR COMMENTS
There were no other significant difficulties in dealing with management in performing and completing our audit.



Significant Audit Adjustments & Unadjusted Differences Considered by Management To Be Immaterial

The Board of Education should be informed of all significant audit adjustments arising from the audit. Consideration should be given to whether an adjustment is indicative of a significant deficiency or a material weakness in the District's internal control over financial reporting, or in its process for reporting annual financial information, that could cause future financial statements to be materially misstated.

The Board of Education should also be informed of uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole.

OUR COMMENTS

There were no misstatements identified by us as a result of audit procedures, and uncorrected by management that are material, either individually or in the aggregate, to the financial statements taken as a whole.



Potential Effect on the Financial Statements of Significant Risks, Exposures & Uncertainties

The Board of Education should be adequately informed of the potential effect on the financial statements of significant risks, exposures, and uncertainties that are disclosed in the financial statements.

OUR COMMENTS

The District is subject to potential legal proceedings and claims that arise in the ordinary course of business, which are disclosed in the notes to the financial statements.



Disagreements with Management

Disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements, or the auditor's report.

OUR COMMENTS

We are pleased to report that there were no disagreements with management.



Deficiencies in Internal Control

Any material weaknesses and significant deficiencies in the design or operation of internal control that came to the auditor's attention during the audit must be reported to the Board of Education.

OUR COMMENTS

- Material weakness:
 - None noted.
- Significant deficiencies and noncompliance:
 - Nothing to communicate.



Management's Consultation with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If management has consulted with other accountants about an auditing and accounting matter that involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

OUR COMMENTS
We are not aware of any significant accounting or auditing matters for which management consulted with other accountants.



Other Material Written Communications

Report to the Board of Education significant written communications between the auditor and client management.

OUR COMMENTS
Other than the engagement letter, management representation letter, and communication with those charged with governance, there have been no significant communications.



Management's Uncertainties Related to Events & Conditions

Any doubt regarding the entity's ability to continue, **as a going concern**, should be communicated to the Board of Education.

OUR COMMENTS
No such matters came to our attention.



Fraud & Noncompliance with Laws and Regulations

Fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements should be communicated. We are also required to communicate any noncompliance with laws and regulations involving senior management that come to our attention, unless clearly inconsequential.

OUR COMMENTS
We have not become aware of any instances of fraud or noncompliance with laws and regulations.



Contact Us



+ Arthur Ngo

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mossadams.com](mailto:Arthur.Ngo@mossadams.com)

(916) 503-8104





**THANK
YOU**

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Measures I and B Bond Audit Report for Fiscal Year Ended June 30, 2024 (5 Mins/Action)

Item Type: Action

Background: Each year, the law requires school districts to review the financial audit of the previous fiscal year during a public meeting. The Measure I and Measure B Bond audit examines the District’s compliance with state and federal standards and procedures for the Measures, facilities bonds, which the citizens of Alameda approved in November 2014 and November 2022. Measure I authorized the District to issue General Obligation Bonds (GO Bonds) up to \$179.5 million, and Measure B authorized the District to issue GO Bonds up to \$298 million. Attached is the District’s Audit Report for the 2023-2024 fiscal year, which ended on June 30, 2024. The audit was conducted by the firm Moss Adams, LLP, and tonight, a representative from the firm will present the audit findings.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 21 Building – Bond Fund

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
☐ Measure B Financial Statements	1/7/2025	Backup Material
☐ Measure B Performance Audit	1/7/2025	Backup Material
☐ Measure I Financial Statements	1/7/2025	Backup Material
☐ Measure I Performance Audit	1/7/2025	Backup Material
☐ Presentation	1/8/2025	Presentation



Report of Independent Auditors
and Financial Statements

**Measure B Bond Building Fund of
Alameda Unified School District**

June 30, 2024

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Statement of Revenues, Expenditures, and Changes in Fund Balance	8
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**Introduction and Citizens' Oversight
Committee Member Listing**

**Measure B Bond Building Fund of
Alameda Unified School District
Introduction and Citizens' Oversight Committee Member Listing – Unaudited
June 30, 2024**

Alameda Unified School District boundaries encompass the City of Alameda. The District provides education for grades K-12 and is currently operating ten elementary schools, two middle schools, two high schools, one continuation school, one early college high school, one adult school, and one child development center. Three charter schools also operate within the District boundaries.

On June 7, 2022, voters passed ballot Measure B, authorizing the issuance of \$298,000,000 of general obligation bonds. The first issue of the general obligation bonds (Series A) occurred on May 9, 2023, for a principal amount of \$38,000,000. The second issue of the general obligation bonds (Series B) occurred on May 7, 2024, for a principal amount of \$90,000,000. The funds were deposited into the Alameda County Treasury. All warrants are pre-audited and processed by the Alameda County Office of Education. All Measure B building funds are accounted for in Fund 21 of the District's general ledger.

Measure B is a Proposition 39 bond. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure B including formation, composition and purpose of the Citizens' Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

As of June 30, 2024, the Citizens' Oversight Committee was comprised of the following members:

Name	Title	Representation
Mike McMahon	Chair	Member-at-Large
Sarah Olaes	Vice-Chair	Member-at-Large
Liana Hamilton	Member	Business Representative
John Baum	Member	Parent
Neil Dandavti	Member	Parent Active in PTA
Rohit Reddy	Member	Member of Taxpayer Organization
Caroline Brossard	Member	Member-at-Large
Jennifer Bullock	Member	Member-at-Large

Report of Independent Auditors

Governing Board Members and Measure B Citizens' Oversight Committee
Alameda Unified School District

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Alameda Unified School District (the "District") Measure B General Obligation Bonds (the "Bonds") Building Fund activity, as of and for the year ended June 30, 2024, and the related notes to the 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 Alameda Unified School District Measure B General Obligation Bonds Building Fund activity as of June 30, 2024, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure B General Obligation Bonds Building Fund activity only, and do not purport to, and do not, present fairly the financial position of Alameda Unified School District, as of June 30, 2024, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is 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.

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 opinion. 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.

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although is not part of the financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of the Alameda Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Alameda Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Alameda Unified School District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Moss Adams LLP".

San Francisco, California
December 13, 2024

Financial Statements

**Measure B Bond Building Fund of
Alameda Unified School District
Balance Sheet
June 30, 2024**

ASSETS	
Cash in County Treasury	<u>\$ 121,791,039</u>
Total current assets	<u><u>\$ 121,791,039</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable	<u>\$ 2,030,027</u>
Total current liabilities	2,030,027
Fund Balance	
Restricted for Measure I projects	<u>119,761,012</u>
Total Liabilities and Fund Balance	<u><u>\$ 121,791,039</u></u>

See accompanying notes.

**Measure B Bond Building Fund of
Alameda Unified School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2024**

REVENUES

Decrease in fair value of investments	\$ (344,348)
Interest	810,019
Proceeds from bond issuance	<u>90,000,000</u>
 Total Revenues	 <u>90,465,671</u>

EXPENDITURES

Current	
Classified salaries	193,665
Employee benefits	72,321
Contract services and operating expenditures	645,272
Capital outlay	<u>5,600,265</u>
 Total Expenditures	 <u>6,511,523</u>

Excess of Revenues over Expenditures	<u>83,954,148</u>
---	-------------------

Net Change in Fund Balance	83,954,148
Fund Balance, beginning of year	<u>35,806,864</u>
Fund Balance, end of year	<u><u>\$ 119,761,012</u></u>

See accompanying notes.

**Measure B Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Note 1 – Significant Accounting Policies

Reporting entity – The financial statements include the activities and balances of Measure B General Obligation Bonds (the Bond) only. These financial statements are not intended to present the financial position and results of operations of Alameda Unified School District (the District).

The first issue of the general obligation bonds (Series A) occurred on May 9, 2023, for a principal amount of \$38,000,000. These funds were deposited into the Alameda County Treasury. The second issue of the general obligation bonds (Series B) occurred on May 7, 2024, for a principal amount of \$90,000,000. These funds were deposited into the Alameda County Treasury. All warrants are pre-audited and processed by the Alameda County Office of Education. All Measure B building funds are accounted for in Fund 21 of the District's general ledger.

Because the Bond required only 55% of the vote in accordance with Proposition 39 (Article XIII of the California State Constitution), the District was required to establish a citizens' bond oversight committee and to conduct an annual performance and financial audits of the Bond.

The District's citizens' bond oversight committee's (the Committee) oversight goals include ensuring expenditures are within the language of the ballot measure and advising the District's Governing Board on various projects. The Committee must include, among others, representation of a bona fide taxpayers' association, a business organization, and a senior citizens' organization. No District employees or vendors are allowed to serve on the District's Committee.

An advisory committee to the District's Governing Board and Superintendent, the Measure B Citizens' Oversight Committee (the COC) was established pursuant to the requirements of state law and the provisions of Measure B. The purpose of the COC is to inform the public concerning the use of bond proceeds. The COC is required by state law to actively review and report on the proper expenditure of taxpayers' money for school construction. The COC provides oversight and advises the public as to whether the District is spending the Measure B Bond Building funds for school capital improvements within the scope of projects outlined in the Measure B Project List. In fulfilling its duties, the COC reviews, among other things, the District's annual performance and financial audits of Measure B activity.

The financial statements presented are for the individual Measure B Bond Building Fund of the District as issued by the District, through the County of Alameda, and are not intended to be a complete presentation of the District's financial position or results of operations.

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Measure B Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Accounting policies – The accounting policies of the District conform to accounting principles generally accepted in the United States of America (U.S. GAAP) as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the California Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to U.S. GAAP as prescribed by the Government Accounting Standards Board (GASB).

Basis of accounting – Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means 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. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Encumbrances – Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid.

Deposits and investments – In accordance with California Education Code Sections 15357 and 41001, the Measure B Bond Building Fund maintains its cash in the Alameda County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Use of estimates – The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Budgets and budgetary accounting – Annual budgets are adopted on a basis consistent U.S. GAAP for all government funds. By state law, the District’s Governing Board must adopt a budget no later than July 1, annually. A public hearing must be conducted to receive comments prior to adoption. The District’s Governing Board satisfied these requirements.

These budgets are revised by the District’s Governing Board during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**Measure B Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Fund balance – Under GASB Statement No. 54, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The fund balance in Measure B Bond Building Fund is considered restricted.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Note 2 – Cash in County Treasury

Cash in County Treasury at June 30, 2024, consisted of \$121,791,039 held in the Alameda County Treasury investment pool.

Pooled Funds: In accordance with California Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Alameda County Treasurer’s Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District’s investment pool is reported in the financial statements at amounts based upon the District’s pro-rata share of the fair value provided by the Alameda 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 Alameda County Treasurer, which is recorded on the amortized cost basis.

Because the District’s deposits are maintained in a recognized pooled investment fund under the care of a third party and the District’s share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Alameda County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2024, the Alameda County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Interest rate risk: The District does not have a formal investment policy that limits the cash and investment maturities as a means of managing their exposure to fair value arising from increasing interest rates. At June 30, 2024, the District had no significant interest rate risk related to investments held.

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. The investments in the Alameda County Treasury are not required to be rated. The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

**Measure B Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Custodial Credit Risk: This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. 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 percent of the secured deposits. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk.

Note 3 – Accounts Payable

Accounts payable at June 30, 2024, consisted of the following:

Construction payable	\$ 762,585
Total accounts payable	<u>\$ 762,585</u>

Note 4 – Measure B General Obligation Bonds

In the election held on June 7, 2022, the voters authorized the District to issue \$298,000,000 of principal amount of general obligation bonds. The general obligation bonds issued under this authorization will be used to finance the acquisition, construction, modernization, and equipping of District sites and facilities and pay the costs of issuance of the Bonds.

The official question on the ballot was as follows:

“To upgrade local classrooms, math/science labs, technology, college/career training facilities for high quality academic education; improve accessibility, earthquake safety, school security, water quality/plumbing systems; renovate, acquire, construct, classrooms, sites, facilities/ equipment; shall Alameda Unified School District's measure authorizing \$298,000,000 in bonds at legal rates, raising approximately \$14.7 million annually by levying, on average, \$45/\$100,000 assessed value while bonds are outstanding, be adopted, with audits, independent oversight, no money for administrators, and all funds used locally?”

Series A was issued on May 9, 2023 for \$38,000,000 with interest rates ranging from 4.00% to 5.00%. The issuance consisted of current interest serial bonds. The principal balance outstanding on June 30, 2024, amounted to \$38,000,000.

Series B was issued on May 7, 2024 for \$90,000,000 with interest rates ranging from 4.00% to 5.00%. The issuance consisted of current interest serial bonds. The principal balance outstanding on June 30, 2024, amounted to \$90,000,000.

The bonded debt is paid through the ad valorem property taxes through the Alameda County and the debt liability is carried on the Alameda Unified School District's government-wide financial statements.

**Measure B Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

The District's General Obligation Bonds represent general obligations payable solely from ad valorem property taxes. The general obligation bonds issued and outstanding at June 30, 2024, are as follows:

Series	Issue Date	Bonds Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2023	Additions	Deductions	Bonds Outstanding June 30, 2024	Due In One Year
Election 2022 Series A	May 9, 2023	August 1, 2048	4.00% - 5.00%	\$ 38,000,000	\$ 38,000,000	\$ -	\$ -	\$ 38,000,000	\$ 2,000,000
Election 2022 Series B	May 7, 2024	August 1, 2052	4.00% - 5.00%	90,000,000	-	90,000,000	-	90,000,000	-
					<u>\$ 38,000,000</u>	<u>\$ 90,000,000</u>	<u>\$ -</u>	<u>\$ 128,000,000</u>	<u>\$ 2,000,000</u>

The 2022 Series A general obligation bonds mature through August 2048 as follows:

Years Ending June 30,	Principal	Interest	Total
2025	\$ 2,000,000	\$ 1,665,700	\$ 3,665,700
2026	2,000,000	1,575,700	3,575,700
2027	-	1,525,700	1,525,700
2028	-	1,525,700	1,525,700
2029	-	1,525,700	1,525,700
2030-2034	5,220,000	7,119,000	12,339,000
2035-2039	7,780,000	5,381,500	13,161,500
2040-2044	9,470,000	3,318,450	12,788,450
2045-2049	11,530,000	1,189,000	12,719,000
Total	<u>\$ 38,000,000</u>	<u>\$ 24,826,450</u>	<u>\$ 62,826,450</u>

The 2022 Series B general obligation bonds mature through August 2052 as follows:

Years Ending June 30,	Principal	Interest	Total
2025	\$ -	\$ 2,893,333	\$ 2,893,333
2026	7,360,000	4,016,000	11,376,000
2027	5,285,000	3,699,875	8,984,875
2028	4,840,000	3,446,750	8,286,750
2029	1,520,000	3,287,750	4,807,750
2030-2034	1,845,000	15,833,625	17,678,625
2035-2039	-	15,787,500	15,787,500
2040-2044	5,665,000	15,392,875	21,057,875
2045-2049	24,475,000	11,819,875	36,294,875
2050-2053	39,010,000	3,305,250	42,315,250
Total	<u>\$ 90,000,000</u>	<u>\$ 79,482,833</u>	<u>\$ 169,482,833</u>

Note 5 – Construction Commitments

As of June 30, 2024, the District had approximately \$18 million in outstanding commitments with respect to unfinished projects.

**Measure B Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Note 6 – Expenditures by Site

The total expenditures by site for the year ended June 30, 2024, are as follows:

<u>Site</u>	<u>Amount</u>
Otis Elementary	\$ 2,791,305
Wood Middle School	533,624
Alameda High School	1,326,225
Encinal High School	943,083
District Wide	<u>917,286</u>
 Total	 <u><u>\$ 6,511,523</u></u>

Report of Independent Auditors 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*

Governing Board and Measure B Citizens' Bond Oversight Committee
Alameda Unified School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Alameda Unified School District (the "District") Measure B General Obligation Bond (the "Bond") Building Fund activity, as of and for the year ended June 30, 2024, and the related notes to the financial statements and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alameda Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alameda Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Alameda Unified School District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Moss Adams LLP".

San Francisco, California
December 13, 2024



Report of Independent Auditors
Performance Audit

**Measure B Bond Building Fund of
Alameda Unified School District**

June 30, 2024

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Report on Independent Auditors

Governing Board and Measure B Citizens' Bond Oversight Committee
Alameda, California

We have conducted a performance audit of Alameda Unified School District (the "District") Measure B General Obligation Bonds fund for the year ended June 30, 2024.

We conducted our performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to objectives listed on pages 2 to 3 of this report which includes determining compliance with the performance requirements of Measure B General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and the requirements Proposition 39 as they apply to the bonds and net proceeds thereof. Management of the District is responsible for Alameda Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Alameda Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our tests indicate that, in all significant respects, Alameda Unified School District expended Measure B General Obligation Bonds funds for the year ended June 30, 2024, only for the specific projects developed by the District's governing board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.



San Francisco, California
December 13, 2024

Measure B Bond Building Fund of Alameda Unified School District Objectives, Scope, Methodology, and Conclusions Year Ended June 30, 2024

1. COMPLIANCE WITH CERTAIN APPLICABLE LAWS AND REGULATIONS

OBJECTIVES

The objective of our performance audit was to determine whether the District expended Measure B General Bond funds (Measure B) for the period July 1, 2023 to June 30, 2024 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure B General Bond project expenditures for the period from July 1, 2023 to June 30, 2024 (the "List").

METHODOLOGY

We performed the following procedures related to the List of Measure B General Bond project expenditures for the period July 1, 2023 to June 30, 2024:

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure B Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure B ballot.

We tested approximately \$4.66 million of expenditures or 75% of total 2023-24 Measure B Bond Building Fund expenditures for validity, allowability, and accuracy and that the sampled expenditures were in compliance with the terms of Measure B ballot language, the District approved facilities plan, and applicable state laws and regulations.

Personnel Expenditures

We selected a sample of salaries and benefits charged to the Measure B Bond Building Fund to verify that the personnel expenditures were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General, which concluded that "a school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter approved bond measure."

We tested \$86,261 of personnel costs charged to Measure B funds. We reviewed personnel files and personnel action reports for proper allocation of salaries and benefits. Based on our testing, salary transactions were not used for general administration operations.

CONCLUSION

The results of our tests indicate that in all significant respects the expenditures were properly expended on specific projects listed in the text of the ballot language for Measure B General Bond Funds.

Measure B Bond Building Fund of Alameda Unified School District Objectives, Scope, Methodology and Conclusions Year Ended June 30, 2024

2. COMPLIANCE WITH DISTRICT POLICY FOR BID PROCEDURES AND CHANGE ORDERS

OBJECTIVES

Determine that the bid procedures change order procedures are in compliance with applicable Board of Trustee policy.

SCOPE

The District provided to us a list of all Measure B General Bond contracts awarded and change orders for the period from July 1, 2023 to June 30, 2024 (the "List").

METHODOLOGY

We performed the following procedures related to the List of Measure B General Bond contracts awarded and change orders for the period July 1, 2023 to June 30, 2024:

Contract and Bid Procedures

We reviewed a listing of contracts awarded during the fiscal year ended June 30, 2024 and selected a sample to ensure that contracts for public projects followed appropriate bidding procedures per applicable Public Contract Code. Additionally, we reviewed overall expenditures by vendor in order to determine if multiple projects under the applicable bidding threshold were identified to suggest any possible bid-splitting.

There were no bids performed in 2024 for projects related to Measure B.

Contracts and Change Orders

We reviewed 1 of 1 change order. Listed below are the change orders selected for review:

- Temporary Campus CO #1

CONCLUSIONS:

The objectives were met in all significant respects.



Report of Independent Auditors
and Financial Statements

**Measure I Bond Building Fund of
Alameda Unified School District**

June 30, 2024

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**Introduction and Citizens' Oversight
Committee Member Listing**

**Measure I Bond Building Fund of
Alameda Unified School District
Introduction and Citizens' Oversight Committee Member Listing – Unaudited
Year Ended June 30, 2024**

Alameda Unified School District boundaries encompass the City of Alameda. The District provides education for grades K-12 and is currently operating ten elementary schools, two middle schools, two high schools, one continuation school, one early college high school, one adult school, and one child development center. Three charter schools also operate within the District boundaries.

On November 4, 2014, voters passed ballot Measure I, authorizing the issuance of \$179,500,000 of general obligation bonds. The issue of the general obligation bonds (Series A) occurred on June 5, 2015, for a principal amount of \$90,000,000. The issue of the general obligation bonds (Series B) occurred on April 6, 2018, for a principal amount of \$27,000,000. The issue of general obligation bonds (Series C) occurred on August 14, 2019, for a principal amount of \$62,500,000. The funds were deposited into the Alameda County Treasury. All warrants are pre-audited and processed by the Alameda County Office of Education. All Measure I building funds are accounted for in Fund 21 of the District's general ledger.

Measure I is a Proposition 39 bond. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure I including formation, composition and purpose of the Citizens' Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

As of June 30, 2024, the Citizens' Oversight Committee was comprised of the following members:

Name	Title	Representation
Mike McMahon	Chair	Member-at-Large
Sarah Olaes	Vice-Chair	Member-at-Large
Liana Hamilton	Member	Business Representative
John Baum	Member	Parent
Neil Dandavti	Member	Parent Active in PTA
Rohit Reddy	Member	Member of Taxpayer Organization
Caroline Brossard	Member	Member-at-Large
Jennifer Bullock	Member	Member-at-Large

Report of Independent Auditors

Governing Board Members and Measure I Citizens' Oversight Committee
Alameda Unified School District

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Alameda Unified School District (the "District") Measure I General Obligation Bonds (the "Bond") Building Fund activity, as of and for the year ended June 30, 2024, and the related notes to the 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 Alameda Unified School District Measure I General Obligation Bonds Building Fund activity as of June 30, 2024, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure I General Obligation Bonds Building Fund activity only, and do not purport to, and do not, present fairly the financial position of Alameda Unified School District, as of June 30, 2024, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is 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.

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 opinion. 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.

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although is not part of the financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of Alameda Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Alameda Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Alameda Unified School District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Moss Adams LLP".

San Francisco, California
December 13, 2024

Financial Statements

**Measure I Bond Building Fund of
Alameda Unified School District
Balance Sheet
June 30, 2024**

ASSETS		
Cash in County Treasury		\$ 11,309,636
Receivables		<u>853,123</u>
Total current assets		<u><u>\$ 12,162,759</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable		<u>789,199</u>
Total current liabilities		<u>789,199</u>
Fund Balance		
Restricted for Measure I projects		<u>11,373,560</u>
Total Liabilities and Fund Balance		<u><u>\$ 12,162,759</u></u>

See accompanying notes.

**Measure I Bond Building Fund of
Alameda Unified School District
Statement of Revenues, Expenditures, and Change in Fund Balance
Year Ended June 30, 2024**

REVENUES	
Increase in fair value of investments	\$ 393,024
Local revenues - interest	<u>1,298,991</u>
Total Revenues	<u>1,692,015</u>
EXPENDITURES	
Current	
Classified salaries	1,500
Employee benefits	186
Books and supplies	2,611
Contract services and operating expenditures	27,996
Capital outlay	<u>11,360,042</u>
Total Expenditures	<u>11,392,335</u>
Deficiency of Revenues Under Expenditures	<u>(9,700,320)</u>
Net Change in Fund Balance	(9,700,320)
Fund Balance, beginning of year	<u>21,073,880</u>
Fund Balance, end of year	<u><u>\$ 11,373,560</u></u>

See accompanying notes.

**Measure I Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Note 1 – Significant Accounting Policies

Reporting entity – The financial statements include the activities and balances of Measure I General Obligation Bonds (the “Bond”), only. These financial statements are not intended to present the financial position and results of operations of Alameda Unified School District (the “District”).

The first issue of the general obligation bonds (Series A) occurred on June 5, 2014, for a principal amount of \$90,000,000. The second issue of the general obligation bonds (Series B) occurred on April 6, 2018 for a principal amount of \$27,000,000. The third issue of general obligation bonds (Series C) occurred on August 14, 2019 for a principal amount of \$62,500,000. These funds were deposited into the Alameda County Treasury. All warrants are pre-audited and processed by the Alameda County Office of Education. All Measure I building funds are accounted for in Fund 21 of the District’s general ledger.

Because the Bond required only 55% of the vote in accordance with Proposition 39 (Article XIII of the California State Constitution), the District was required to establish a citizens’ bond oversight committee and to conduct an annual performance and financial audits of the Bond.

The District’s citizens’ bond oversight committee’s (the “Committee”) oversight goals include ensuring expenditures are within the language of the ballot measure and advising the District’s Governing Board on various projects. The Committee must include, among others, representation of a bona fide taxpayers association, a business organization, and a senior citizens organization. No District employees or vendors are allowed to serve on the District’s Committee.

An advisory committee to the District’s Governing Board and Superintendent, the Measure I Citizens’ Oversight Committee (the “COC”) was established pursuant to the requirements of state law and the provisions of Measure I. The purpose of the COC is to inform the public concerning the use of bond proceeds. The COC is required by state law to actively review and report on the proper expenditure of taxpayers’ money for school construction. The COC provides oversight and advises the public as to whether the District is spending the Measure I Bond Building funds for school capital improvements within the scope of projects outlined in the Measure I Project List. In fulfilling its duties, the COC reviews, among other things, the District’s annual performance and financial audits of Measure I activity.

The financial statements presented are for the individual Measure I Bond Building Fund of the District as issued by the District, through the County of Alameda, and are not intended to be a complete presentation of the District’s financial position or results of operations.

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The District’s resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Measure I Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Accounting policies – The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the California Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Government Accounting Standards Board (GASB).

Basis of accounting – Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means 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. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Encumbrances – Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid.

Deposits and investments – In accordance with California Education Code Sections 15357 and 41001, the Measure I Bond Building Fund maintains its cash in the Alameda County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Receivables – Receivables include interest earned but not received. At June 30, 2024, there was no allowance for doubtful accounts.

Use of estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Budgets and budgetary accounting – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District’s Governing Board must adopt a budget no later than July 1, annually. A public hearing must be conducted to receive comments prior to adoption. The District’s Governing Board satisfied these requirements.

**Measure I Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

These budgets are revised by the District's Governing Board during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Fund balance – Under GASB Statement No. 54, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The fund balance in Measure I Bond Building Fund is considered restricted.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Note 2 – Cash and Investments

Cash and investment at June 30, 2024, consisted of \$11,309,636 held in the Alameda County Treasury investment pool.

Pooled Funds: In accordance with California Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Alameda County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Alameda 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 Alameda County Treasurer, which is recorded on the amortized cost basis.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Alameda County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2024, the Alameda County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Interest rate risk: The District does not have a formal investment policy that limits the cash and investment maturities as a means of managing their exposure to fair value arising from increasing interest rates. At June 30, 2024, the District had no significant interest rate risk related to investments held.

**Measure I Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

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. The investments in the Alameda County Treasury are not required to be rated. The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Custodial Credit Risk: This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk.

Note 3 – Receivables

Receivables at June 30, 2024, consisted of the following:

Interest receivable	\$ 853,123
Total receivables	<u>\$ 853,123</u>

Note 4 – Accounts Payable

Accounts payable at June 30, 2024, consisted of the following:

Construction payable	\$ 789,199
Total accounts payable	<u>\$ 789,199</u>

Note 5 – Measure I General Obligation Bonds

In the election held November 4, 2014, the voters authorized the District to issue and sale \$179,500,000 of principal amount of general obligation bonds. The general obligation bonds are issued under this authorization will be used to finance the repair, upgrading, acquisition, construction, and equipping of District sites and facilities.

**Measure I Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

The official question on the ballot was as follows:

“To improve schools to provide high quality education by renovating neighborhood schools, improving earthquake safety and student security, upgrading science and computer labs, improving heating, cooling, plumbing, and electrical systems, replacing leaky roofs, windows, and doors, installing solar systems, and renovating, constructing, and acquiring classrooms, sites, facilities, and equipment, shall Alameda Unified School District issue \$179,500,000 in bonds at legal rates, with annual audits and citizen oversight, no funds for administrator salaries and all funds benefiting neighborhood schools?”

Series A was issued on June 5, 2015 for \$90,000,000 with interest rates ranging from 2.00% to 5.00%. The issuance consisted of current interest serial bonds. The principal balance outstanding June 30, 2024 amounted to \$78,210,000.

Series B was issued on April 6, 2018 for \$27,000,000 with interest rates ranging from 3.00% to 5.00%. The issuance consisted of current interest serial bonds. The principal balance outstanding on June 30, 2024 amounted to \$18,370,000.

Series C was issued on August 14, 2019 for \$62,500,000 with interest rates ranging from 2.00% to 4.00%. The issuance consisted of current interest serial bonds. The principal balance outstanding on June 30, 2024 amounted to \$55,860,000.

The bonded debt is paid through the ad valorem property taxes through the Alameda County and the debt liability is carried on the Alameda Unified School District’s government-wide financial statements.

The District’s General Obligation Bonds represent general obligations payable solely from ad valorem property taxes. The general obligation bonds issued and outstanding at June 30, 2024, are as follows:

Series	Issue Date	Bonds Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2023	Additions	Deductions	Bonds Outstanding June 30, 2024	Due In One Year
Election 2014 Series A	June 5, 2015	August 1, 2039	2.00% - 5.00%	\$ 90,000,000	\$ 78,210,000	\$ -	\$ -	\$ 78,210,000	\$ -
Election 2014 Series B	April 8, 2018	August 1, 2042	3.00% - 5.00%	\$ 27,000,000	18,675,000	-	305,000	18,370,000	400,000
Election 2014 Series C	August 14, 2019	August 1, 2042	2.00% - 4.00%	\$ 62,500,000	57,175,000	-	1,315,000	55,860,000	1,670,000
					<u>\$ 154,060,000</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>	<u>\$ 152,440,000</u>	<u>\$ 2,070,000</u>

The 2014 Series A general obligation bonds mature through August 2039 as follows:

Years Ending June 30,	Principal	Interest	Total
2025	\$ -	\$ 3,832,375	\$ 3,832,375
2026	605,000	3,817,250	4,422,250
2027	1,115,000	3,774,250	4,889,250
2028	1,120,000	3,718,375	4,838,375
2029	1,625,000	3,649,750	5,274,750
2030–2034	18,515,000	16,209,188	34,724,188
2035–2039	42,595,000	8,693,375	51,288,375
2040	12,635,000	305,875	12,940,875
Total	<u>\$ 78,210,000</u>	<u>\$ 44,000,438</u>	<u>\$ 122,210,438</u>

**Measure I Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

The 2014 Series B general obligation bonds mature through August 2042 as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 400,000	\$ 908,500	\$ 1,308,500
2026	365,000	889,375	1,254,375
2027	360,000	871,250	1,231,250
2028	485,000	850,125	1,335,125
2029	495,000	825,625	1,320,625
2030–2034	2,415,000	3,748,375	6,163,375
2035–2039	1,920,000	3,235,000	5,155,000
2040–2043	11,930,000	1,506,000	13,436,000
Total	<u>\$ 18,370,000</u>	<u>\$ 12,834,250</u>	<u>\$ 31,204,250</u>

The 2014 Series C general obligation bonds mature through August 2042 as follows:

<u>Years Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,670,000	\$ 1,861,050	\$ 3,531,050
2026	1,570,000	1,812,950	3,382,950
2027	1,610,000	1,749,350	3,359,350
2028	2,050,000	1,676,150	3,726,150
2029	2,170,000	1,591,750	3,761,750
2030–2034	11,980,000	6,545,750	18,525,750
2035–2039	13,760,000	4,270,325	18,030,325
2040–2043	21,050,000	1,447,200	22,497,200
Total	<u>\$ 55,860,000</u>	<u>\$ 20,954,525</u>	<u>\$ 76,814,525</u>

Note 6 – Construction Commitments

As of June 30, 2024, the District had approximately \$8 million in outstanding commitments with respect to unfinished projects.

**Measure I Bond Building Fund of
Alameda Unified School District
Notes to Financial Statements
June 30, 2024**

Note 7 – Expenditures by Site

The total expenditures by site for the year ended June 30, 2024, are as follows:

<u>Site</u>	<u>Amount</u>
Longfellow Elementary-Closed	\$ 629,927
Earhart Elementary	3,407,239
Woodstock Elementary-Closed	170
Wood Middle School	5,297,025
District Wide	<u>2,057,974</u>
Total	<u><u>\$ 11,392,335</u></u>

Single Audit Reports

Report of Independent Auditors 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*

Governing Board and Measure I Citizens' Bond Oversight Committee
Alameda Unified School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Alameda Unified School District (the "District") Measure I General Obligation Bond (the "Bond") Building Fund activity, as of and for the year ended June 30, 2024, and the related notes to the financial statements and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alameda Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alameda Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Alameda Unified School District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Moss Adams LLP".

San Francisco, California
December 13, 2024



Report of Independent Auditors
Performance Audit

**Measure I Bond Building Fund of
Alameda Unified School District**

June 30, 2024

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Report on Independent Auditors

Governing Board and Measure I Citizens' Bond Oversight Committee
Alameda, California

We have conducted a performance audit of Alameda Unified School District (the "District") Measure I General Obligation Bonds fund for the year ended June 30, 2024.

We conducted our performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to objectives listed on pages 2 to 3 of this report which includes determining compliance with the performance requirements of Measure I General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and the requirements Proposition 39 as they apply to the bonds and net proceeds thereof. Management of the District is responsible for Alameda Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Alameda Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our tests indicate that, in all significant respects, Alameda Unified School District expended Measure I General Obligation Bonds funds for the year ended June 30, 2024, only for the specific projects developed by the District's governing board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.



San Francisco, California
December 13, 2024

**Measure I Bond Building Fund of
Alameda Unified School District
Objectives, Scope, Methodology, and Conclusions
June 30, 2024**

1. COMPLIANCE WITH CERTAIN APPLICABLE LAWS AND REGULATIONS

OBJECTIVES

The objective of our performance audit was to determine whether the District expended Measure I General Bond funds for the period July 1, 2023 to June 30, 2024 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure I General Bond project expenditures for the period from July 1, 2023 to June 30, 2024 (the "List").

METHODOLOGY

We performed the following procedures related to the List of Measure I General Bond project expenditures for the period July 1, 2023 to June 30, 2024:

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure I Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure I ballot.

We tested approximately \$7.04 million of expenditures or 62% of total 2023-24 Measure I Bond Building Fund expenditures for validity, allowability, and accuracy and that the sampled expenditures were in compliance with the terms of Measure I ballot language, the District approved facilities plan, and applicable state laws and regulations.

Personnel Expenditures

We selected a sample of salaries and benefits charged to the Measure I Bond Building Fund to verify that the personnel expenditures were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General, which concluded that "a school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter approved bond measure."

We tested \$1,500 of personnel costs charged to Measure I funds. We reviewed personnel files and personnel action reports for proper allocation of salaries and benefits. Based on our testing, salary transactions were not used for general administration operations.

CONCLUSION

The results of our tests indicate that in all significant respects the expenditures were properly expended on specific projects listed in the text of the ballot language for Measure I General Bond Funds. In addition, funds that were used to pay salaries of district employees were allowable per Opinion 04-110.

Measure I Bond Building Fund of Alameda Unified School District Objectives, Scope, Methodology and Conclusions For the Year Ended June 30, 2024

2. COMPLIANCE WITH DISTRICT POLICY FOR BID PROCEDURES AND CHANGE ORDERS

OBJECTIVES

Determine that the bid procedures change order procedures are in compliance with applicable Board of Trustee policy.

SCOPE

The District provided to us a list of all Measure I General Bond contracts awarded and change orders for the period from July 1, 2023 to June 30, 2024 (the "List").

METHODOLOGY

We performed the following procedures related to the List of Measure I General Bond contracts awarded and change orders for the period July 1, 2023 to June 30, 2024:

Contract and Bid Procedures

We reviewed a listing of contracts awarded during the fiscal year ended June 30, 2024 and selected a sample to ensure that contracts for public projects followed appropriate bidding procedures per applicable Public Contract Code. Additionally, we reviewed overall expenditures by vendor in order to determine if multiple projects under the applicable bidding threshold were identified to suggest any possible bid-splitting.

There were no bids performed in 2024 for projects related to Measure I.

Contracts and Change Orders

We reviewed a listing of contracts and change orders during the fiscal year ended June 30, 2024 and selected a sample to ensure that change orders were properly approved and in accordance with District's policies. Additionally, cumulative change orders for any given contract were reviewed to ensure that total change orders did not exceed ten percent of the total original contract.

We reviewed 3 of 3 change orders. Listed below are the change orders selected for review:

- District lock project
- Bay Farm New Classroom CO #2
- Bay Farm New Classroom CO #3

We verified that the total aggregate amount of the change orders did not exceed ten percent of the total original contract.

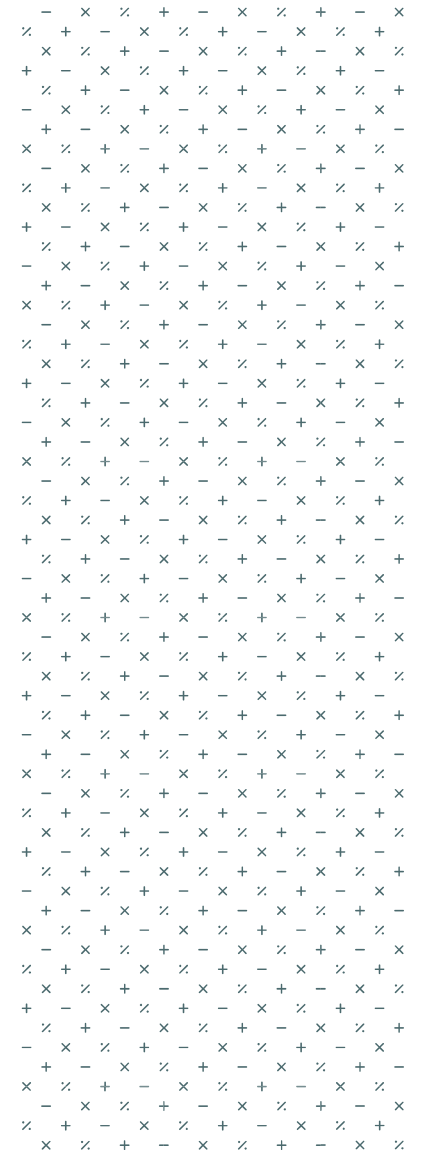
CONCLUSIONS:

The objectives were met in all significant respects.



Measures I and B Bond Audit Results for FY Ending June 30, 2024

Better Together: Moss Adams & Alameda Unified School District



Alameda Unified School District

Dear Governing Board:

Thank you for your continued engagement of Moss Adams LLP. We are pleased to have the opportunity to meet with you to discuss the results of our the bond financial statement audits and performance audits of Measure I and Measure B of Alameda Unified School District (the “District”) as of and for the year ended June 30, 2024.

The accompanying report, which is intended solely for the use of the Governing Board and management, and is not intended to be and should not be, used by anyone other than these specified parties, presents important information regarding the District’s financial statements and our audit that we believe will be of interest to you.

We conducted our audit with the objectivity and independence that you expect. We received the full support and assistance of the District’s personnel. We are pleased to serve and be associated with the District as its independent public accountants and look forward to our continued relationship.

We look forward to discussing our report or any other matters of interest with you during this meeting.





Agenda

1. Auditor Opinions and Reports
2. Communication with Those Charged with Governance
3. About Moss Adams



Auditor Opinions and Reports – Bond FS and Performance Audit



Auditor Report on the Financial Statements – Bond Financial Statements – Measures B and I

Unmodified Opinion – Basic financial statements are presented fairly and in accordance with U.S. Generally Accepted Accounting Principles (GAAP)



Other Auditor Reports

GAGAS Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

- No financial findings reported
- No compliance findings reported

Performance Audit Report – Measures B and I

- The results of our tests indicate that in all significant respects the expenditures were properly expended on specific projects listed in the text of the ballot language for Measures B and I General Bond Funds. In addition, funds that were used to pay salaries of district employees were allowable per Opinion 04-110.



Communication with Those Charged with Governance



Our Responsibility Under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

1

To express our opinion on whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, and in accordance with U.S. GAAP. However, our audit does not relieve you or management of your responsibilities.

2

To perform an audit in accordance with generally accepted auditing standards issued by the AICPA and *Government Auditing Standards* issued by the Comptroller General of the United States, and design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.

3

To consider internal control over financial reporting and internal control over compliance as a basis for designing audit procedures but not for the purpose of expressing an opinion on its effectiveness or to provide assurance concerning such internal control.

4

To communicate findings that, in our judgment, are relevant to your responsibilities in overseeing the financial reporting process and administering federal and state awards. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.



Planned Scope & Timing of the Audit

It is the auditor's responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence and to communicate with those charged with governance an overview of the planned scope and timing of the audit.

OUR COMMENTS

The planned scope and timing of the audit was communicated to you in our engagement letter dated March 22, 2024.



Significant Accounting Policies & Unusual Transactions

The auditor should determine that the Board of Education is informed about the initial selection of and changes in significant accounting policies or their application. The auditor should also determine that the Board of Education is informed about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

OUR COMMENTS

Management has the responsibility for selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the footnotes to the financial statements. There were no significant accounting policies adopted and there were no changes in the application of existing policies during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

We believe management has selected and applied significant accounting policies appropriately and consistent with those of the prior year.



Management Judgments & Accounting Estimates

Our views about qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.

OUR COMMENTS

The disclosures in the financial statements are clear and consistent. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users, however we do not believe any of the footnotes are particularly sensitive.



Difficulties Encountered in Performing the Audit

The Board of Education should be informed of any significant difficulties encountered in dealing with management related to the performance of the audit.

OUR COMMENTS
There were no significant difficulties in dealing with management in performing and completing our audit.



Significant Audit Adjustments & Unadjusted Differences Considered by Management To Be Immaterial

The Board of Education should be informed of all significant audit adjustments arising from the audit. Consideration should be given to whether an adjustment is indicative of a significant deficiency or a material weakness in the District's internal control over financial reporting, or in its process for reporting annual financial information, that could cause future financial statements to be materially misstated.

The Board of Education should also be informed of uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole.

OUR COMMENTS

There were no misstatements identified by us as a result of audit procedures, and uncorrected by management that are material, either individually or in the aggregate, to the financial statements taken as a whole.



Potential Effect on the Financial Statements of Significant Risks, Exposures & Uncertainties

The Board of Education should be adequately informed of the potential effect on the financial statements of significant risks, exposures, and uncertainties that are disclosed in the financial statements.

OUR COMMENTS

The District is subject to potential legal proceedings and claims that arise in the ordinary course of business, which are disclosed in the notes to the financial statements.



Disagreements with Management

Disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements, or the auditor's report.

OUR COMMENTS
We are pleased to report that there were no disagreements with management.



Deficiencies in Internal Control

Any material weaknesses and significant deficiencies in the design or operation of internal control that came to the auditor's attention during the audit must be reported to the Board of Education.

OUR COMMENTS

- Material weakness:
 - None noted.
- Significant deficiencies and noncompliance:
 - Nothing to communicate.



Management's Consultation with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If management has consulted with other accountants about an auditing and accounting matter that involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

OUR COMMENTS
We are not aware of any significant accounting or auditing matters for which management consulted with other accountants.



Other Material Written Communications

Report to the Board of Education significant written communications between the auditor and client management.

OUR COMMENTS
Other than the engagement letter, management representation letter, and communication with those charged with governance, there have been no significant communications.



Management's Uncertainties Related to Events & Conditions

Any doubt regarding the entity's ability to continue, **as a going concern**, should be communicated to the Board of Education.

OUR COMMENTS
No such matters came to our attention.



Fraud & Noncompliance with Laws and Regulations

Fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements should be communicated. We are also required to communicate any noncompliance with laws and regulations involving senior management that come to our attention, unless clearly inconsequential.

OUR COMMENTS

We have not become aware of any instances of fraud or noncompliance with laws and regulations.



Contact Us



+ Arthur Ngo

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(916) 503-8104





**THANK
YOU**

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Review of AUSD Response to Tsunami Warning on December 5, 2024 (10 Mins/Information)

Item Type: Information

Background: At 10:50am on December 5, 2024, AUSD, along with many other school districts and municipalities across Northern California received a rare Tsunami Warning from the National Weather Service (NWS).

District leadership immediately contacted the Alameda Police Department and the Alameda Fire Department and we sent members of our team to the City's Emergency Operations Center (EOC) so that we would have access to the most up-to-date and authoritative information.

Out of an abundance of caution, at 11:25am we issued a Shelter in Place order to all of our schools to facilitate communications and logistics if authorities told us to evacuate schools. Less than 20 minutes later, the City of Alameda's Emergency Operations Team directed us to evacuate both Encinal Jr. & Sr. High School and Paden Elementary School. This was due to the two schools' coastal location, as well as the City's policy that schools have a priority for evacuation. The direction from the EOC was specific to Paden and Encinal based on their most current information.

As such, we immediately directed Encinal to evacuate to College of Alameda and Paden to evacuate to Franklin Elementary School, both areas deemed safer and less exposed to the coastal areas of concern.

At 12:06 pm, we began receiving alerts that the Tsunami Warning had been lifted, and we told schools to end the shelter in place. At that time, Encinal students were already at the College of Alameda, and students in grades TK, K, and 1 were either at or moving toward Franklin.

Due to the complexity of reunifying students and families, we decided to release Encinal students from COA for the day. We also decided to keep the Paden students at Franklin Elementary School.

Throughout this time, we were both working the explicit and potential challenges, and also sending frequent texts and emails to families so they would know what was happening, where their students were, and what was happening with afterschool programs.

We were also working throughout the incident to clarify the latest information and direction from state and local authorities via the city's emergency operations center which again we sent district representatives to for real time communication and information.

Since December 5th, we have been able to debrief this incident internally, and we are bringing this update to the Board to help us as we continuously improve

our preparedness and response to potential emergencies like the one we confronted early last month.

AUSD LCAP Goals: 3. Support parent/guardian development as knowledgeable partners and effective advocates for student success.| 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: This item is presented for information only.

AUSD Guiding Principle: #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #4 - Parental involvement and community engagement are integral to student success.| #5 - Accountability, transparency, and trust are necessary at all levels of the organization.

Submitted By: Pasquale Scuderi, Superintendent

ATTACHMENTS:

Description	Upload Date	Type
▣ Tsunami Response Presentation	1/13/2025	Presentation

*Report to the
Board of
Education*

Review of AUSD Response to Tsunami Warning on December 5, 2024

Pasquale Scuderi
Superintendent

Objective

*Review of
AUSD
Response to
Tsunami
Warning*

- Review general timeline and components of the incident on December 5, 2024
- Discuss areas for improvement
- Explain some aspects of our decision-making on that day
- Prospective planning and preparation moving forward

AUSD General Response to Emergencies

1. All schools have individual safety plans
2. District initiates centralized support with any potential threat to a campus

*Review of
AUSD
Response to
Tsunami
Warning*



AUSD Incident Command Structure



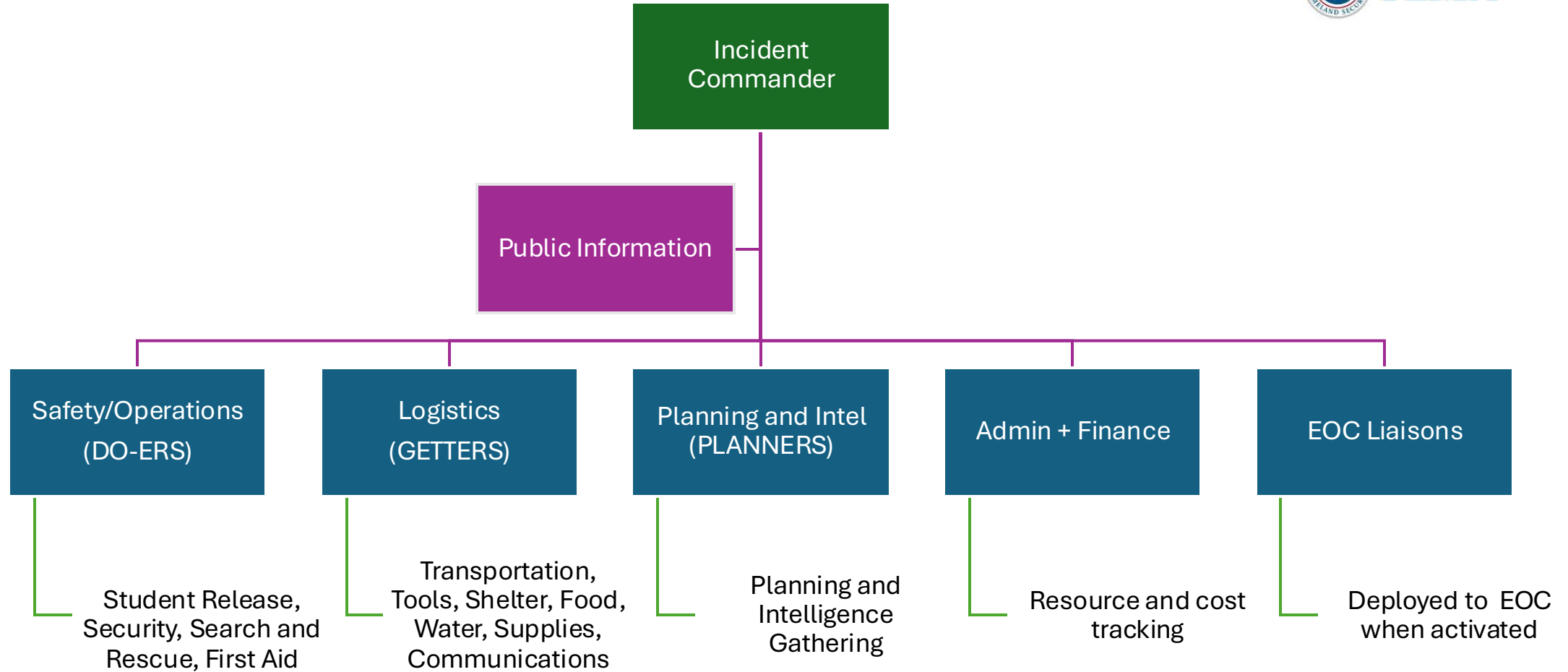
- Active threat reports
- Natural disaster warnings
- Shelter in place incidents
- Regional or environmental hazards

AUSD activates Incident Command System (ICS) for a variety of single-school or district-wide scenarios.

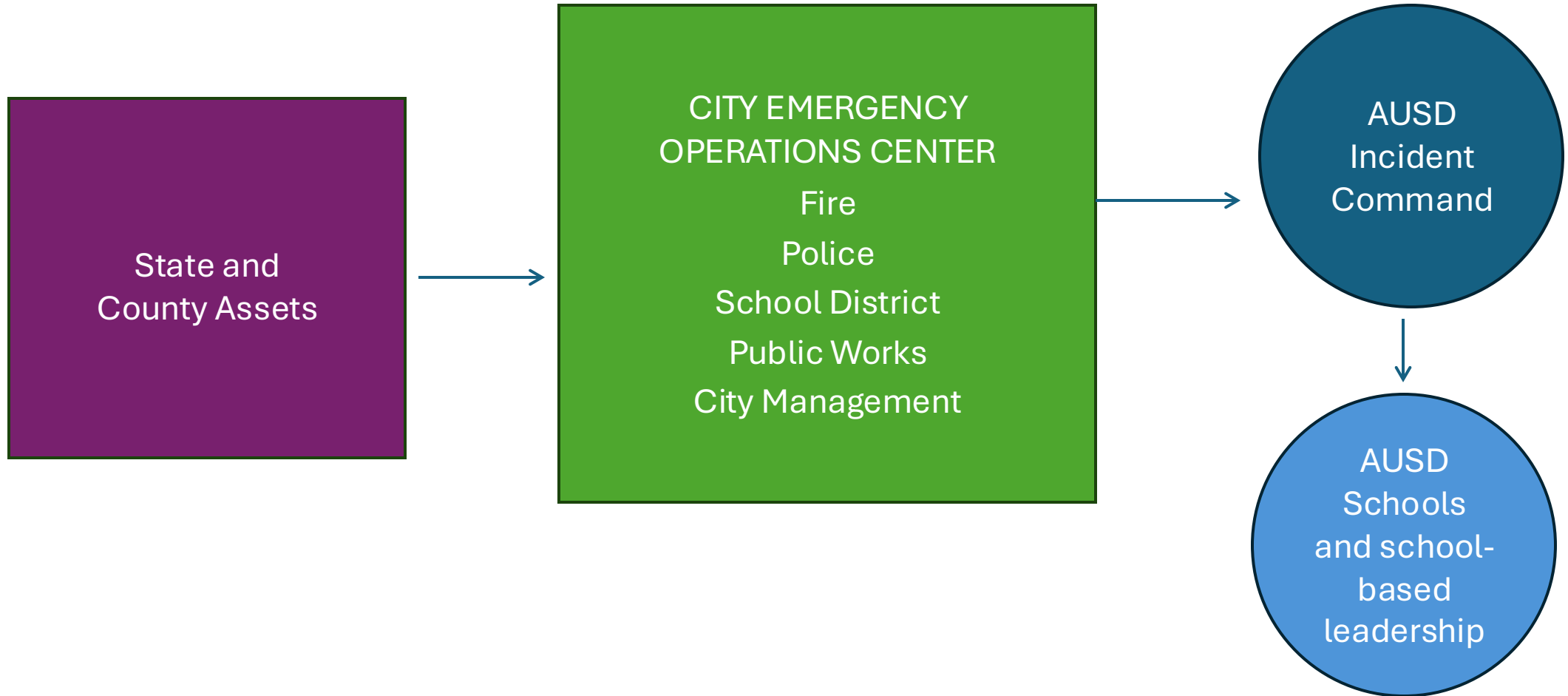
AUSD Incident Command Structure (Executive Level)



FEMA



Relationship to Partner Agencies During City-Wide or Regional Incident



Action and Communication Timeline (12/05/24)

Main Portion of Incident:
10:51 a.m. through
12:36 p.m.

(NWS Alert to
"Local Clear")

Time	Action/ Communication	Summary
10:51 a.m.	NWS Alert	Tsunami warning from National Weather Service received by staff
10:54 a.m.	AUSD Internal	AUSD exec team initiates incident command protocols and communication with school leaders
11:08 a.m.	Action	Contact made with City Emergency Operations Center
11:11 a.m.	Parent Square Post/Alert	Acknowledge warning to community and connection w city Emergency Operations Center (EOC)
11:23 a.m.	Action	AUSD Reps arrive at City EOC
11:33 a.m.	Parent Square Post/Alert	Update to families: schools are sheltering in place
11:41 a.m.	Action	Evacuation direction given at Encinal and Paden
11:47 a.m.	Action	District staff deployed for assistance at evacuating schools
11:50 a.m.	Communication	Notice of evacuation of Paden to Franklin via Parent Square
11:52 a.m.	Communication	Notice of Evacuation of Encinal to College of Alameda via Parent Square

Action and Communication Timeline (12/05/24)

Main Portion of Incident:
 10:51 a.m. through
 12:36 p.m.

 (NWS Alert to
Local "All Clear")

Time	Action/ Communication	Summary
11:55 a.m.	NWS Alert	Tsunami report CANCELLED by National Weather Service
11:55-12:10	Action	Holding pattern- local decision to extend protocols until we passed the initial projected time of potential impact (12:10 projection in the initial warnings at 10:50)
12:15 p.m.	Communication	Paden Families , The tsunami warning has been cancelled. TK, K, and 1st, graders are at Franklin Elementary School, and you can pick them up. 2nd, 3rd, 4th, and 5th graders are at Paden and will remain there for the rest of the school day.
12:36 p.m.	Communication	All AUSD: Tsunami Warning & Shelter in Place Lifted; Schools Resuming
12:41 p.m.	Communication	ENCINAL FAMILIES: Tsunami Warning Lifted BUT EHS Students Released for Day
12:59 p.m.	Communication	ALL AUSD: Afterschool programs will be taking place as usual today, with the usual hours and locations.
1:28 p.m.	Communication	PADEN: TK, K, and 1st graders are at Franklin Elementary School and should be picked up there.

After Action/Learnings

*Review of
AUSD
Response to
Tsunami
Warning*

- Additional District-wide communications could have been issued between the 11:55 a.m. NWS cancellation of warning and our 12:36 p.m. community-wide message (span of 41 minutes)
- Local decision to not issue “all clear” until 12:10 could have been communicated sooner (EOC local decided to delay “all clear” until after the initially projected 12:10 p.m. impact projected by National Weather Service)
- Evacuations from Paden and Encinal arguably could have been reversed, staff took a conservative position which led to longer path of travel for students

After Action/Learnings

Review of AUSD Response to Tsunami Warning

- Decision to move Paden students to Franklin: Franklin was a school further out than Maya Lin, but with better logistical options for pick up/reunification and it sits at some of the highest elevation mid-island
- Ensure some district staff lead/go ahead on walking evacuations to ensure clear/safe path of travel
 - Focus assistance for students with mobility issues
 - Note all students who may require medication during an evacuation

After Action/Learnings

*Review of
AUSD
Response to
Tsunami
Warning*

- Initial options included moving all students and staff to second floor for duration of the incident at both Paden and Encinal
- Communications could have included explanation for why we were initially only evacuating younger grades at Paden
 - Older grades were in our estimation safe on upper floors, yet communication would have been helpful
 - Had warning not been cancelled upper grades would have likely been evacuated at Paden as well

After Action/Learnings

*Review of
AUSD
Response to
Tsunami
Warning*







- Additional equipment considerations: Bullhorns, emergency bags, and bolt cutters should be more widely available when we initiate any type of evacuation
- Internal communication can be streamlined –clearly prioritize and articulate the primary sources/platforms for internal communication from district to sites
 - Microsoft Teams
 - Cell phones
 - District-Issued emergency phones
 - Share 911

Evacuation Decisions/Context for Response

*Review of
AUSD
Response to
Tsunami
Warning*

- In short time City EOC had to gather, process, and review CA OES Tsunami Playbook the EOC team determined that a tsunami originating from the Humboldt coastline would not exceed 4' worst case scenario
- Paden and Encinal are on the westerly side of the island and had a very small potential to receive the leading edge of any wave that entered the bay
- Those two schools are at about 5' of elevation and had potential to receive some inundation with a 3-4' wave
- Wood Middle, for example, due to its 10' elevation and location was determined not to be a high priority for relocation/evacuation



	Bridge
	Water
Tsunami Evacuation Zones (If Needed)	
	Zone 1: First to evacuate (Marinas, Beaches)
	Zone 2: Second to evacuate
	Zone 3: Third to evacuate
	Zone 4: Last to evacuate



Evacuation Priorities for AUSD Schools



Google Earth

Next Steps/Additional Actions

*Review of
AUSD
Response to
Tsunami
Warning*

- Review emergency procedures for earthquakes, etc. already accessible to all school leaders
- Review and reassess District Reunification Procedures with executive team and all school leaders
- Continue engagement with partner agencies and city staff (Collective after-action discussion set for 1/15)

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Update on School Safety (10 Mins/Information)

Item Type: Information

Background: Student safety is a priority for staff at AUSD. Safety plans are updated annually and are approved by the Board in March each year. These plans are available for review at the individual school sites. Additionally, safety drills are scheduled regularly at all sites keeping staff and students abreast with safety procedures in the event of an emergency.

AUSD leaders, both from the central office and the school sites, work closely with the Alameda Police Department and the Alameda Fire Department to run collaborative drills. Tonight, staff will present an update on the current safety measures in place, as well as next steps.

AUSD LCAP Goals: 1. Eliminate barriers to student success and maximize learning time.| 2a. Support all students in becoming college and career ready.| 2b. Support all English Learners (ELs) in becoming college and career ready.| 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost): N/A

Recommendation: This item is presented for information only.

AUSD Guiding Principle: #3 - Administrators must have the knowledge, leadership skills and ability to ensure student success.| #4 - Parental involvement and community engagement are integral to student success.

Submitted By: Kirsten Zazo, Assistant Superintendent of Educational Services

ATTACHMENTS:

Description	Upload Date	Type
□ School Safety Update_1.14.25	1/8/2025	Presentation

School Safety Update

Kirsten Zazo
Assistant Superintendent, Educational Services

January 14, 2025

Presentation Goals

1. Overview of School Safety
2. District Procedures for Safety
3. Drills and Expectations for Practice
4. Next Steps

Comprehensive School Safety Plans

- Each comprehensive safety plan shall include an assessment of the current status of any crime committed on campus and at school-related functions. (Education Code 32282)
- The assessment may include, but not be limited to, reports of crime, suspension and expulsion rates, and surveys of students, parents/guardians, and staff regarding their perceptions of school safety.
- The plan shall identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, including all of the following: (Education Code 32282)

Comprehensive School Safety Plans, *cont...*

Child abuse reporting procedures consistent with Penal Code 11164-11174.3

Routine and emergency disaster procedures including, but not limited to:

- Adaptations for students with disabilities in accordance with the Americans with Disabilities Act
- An earthquake emergency procedure system in accordance with Education Code 32282
- A procedure to allow public agencies, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
- Policies pursuant to Education Code 48915(d) for students who commit an act listed in Education Code 48915(c) and other school-designated serious acts that would lead to suspension, expulsion, or mandatory expulsion recommendations

- Procedures to notify teachers of dangerous students pursuant to Education Code 49079
- A policy consistent with the prohibition against discrimination, harassment, intimidation, and bullying pursuant to Education Code 200-262.4
- If the school has adopted a dress code prohibiting students from wearing "gang-related apparel" pursuant to Education Code 35183, the provisions of that dress code and the definition of "gang-related apparel"
- Procedures for safe ingress and egress of students, parents/guardians, and employees to and from school
- A safe and orderly school environment conducive to learning
- The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5
- Procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on campus and at school-related functions

REMS Packets - Incident Command

<p>Incident Commander: Establishes an Incident Command Center, lists incident objectives and designates the following positions to perform the following duties.</p>	<p>First Aid/Triage Group Supervisor: First Aid Teams provide triage and treatment for students and other disaster victims. First Aid Teams are responsible for setting up first aid area for students, assessing and treating injuries, and completing master injury report.</p>
<p>Communication Unit Leader: Works with the incident commander to communicate out important information to all supervisors and the public.</p>	<p>Crisis Intervention/ Counseling Group Supervisor: The Crisis Intervention Team is responsible for assisting students and school personnel who are unable to cope with the fears and psychological trauma associated with emergencies and disasters.</p>
<p>Parent Reunification Unit Leader: Reunification refers to getting students reunited with their parents or guardians in an efficient and orderly manner. Reunification can be an enormous challenge and takes a lot of planning.</p>	<p>Facilities and Safety Officer: The Facilities & Security Response Team is responsible for locating all utilities and turning them off, if necessary, securing and isolating fire/HazMat, assessing and notifying officials of fire/HazMat, and conducting perimeter control.</p>
<p>Student Accounting/Group Supervisor: Evacuation, shelter, and student care in an emergency is one of the most important tasks faced by schools. It includes student accounting, protection from weather, providing for sanitation needs, and providing for food and water and releasing of students to their guardians.</p>	<p>Emergency Drill Leader: Responsible for training staff, coordinating and running all required drills. Monitoring participations, reviewing after action reports, and reporting to the incident commander.</p>
<p>Search & Rescue Group Supervisor: Search & Rescue Teams search the entire school facility, entering only after they have checked the outside for signs of structural damage and determined that it is safe to enter. Search & Rescue Teams are responsible for ensuring that all students and staff evacuate the building (or, if it is unsafe to move the persons, that their locations are documented so that professional responders can locate them easily and extricate them).</p>	

Timeline of Activities for School Sites

Month	Activity
August	<ul style="list-style-type: none"> ● Facility Hazard Assessment ● Update School Map(s) ● Inventory and Replace Supplies (MOF) ● Update Staff Roster and Buddy Lists - Incident Command System (ICS) ● Assignments and Procedures Staff Review of Safety Plan Mandates¹ ● Calendar all Safety Drills ● Student Instruction on Safety Drills
Aug - Sept	<ul style="list-style-type: none"> ● Staff Review of ICS Procedures ● Staff Review of Safety Drill Procedures ● First Aid Review ● Conduct Survey of Staff Skills ● Survey Parents for Emergency Volunteers ● Update List of Resources
October	<ul style="list-style-type: none"> ● REMS packet completed and updated for internal use

Month	Activity
Aug - June	<p>Fire Alarm (EC 32001): All principals shall cause the fire alarm to be sounded at least once every month</p> <ul style="list-style-type: none"> ● Fire Drills (Title 5 TS 550, EC 32001): <ul style="list-style-type: none"> - Elementary- at least once a month - Secondary - at least once per semester (Fire Alarm to be sounded in months without a drill) ● Intruder/Active Threat Drills: <ul style="list-style-type: none"> - Elementary 3 times per year - Secondary 4 times per year ● Earthquake Drills (E.C. 35297): <ul style="list-style-type: none"> - Elementary - once per quarter - Secondary schools - once per semester ● Shelter in Place Drills: at least once a year
Jan - Feb	<ul style="list-style-type: none"> ● Assessment of Crime Related Data by Staff, Students, SSC, Parents Safety Plan Goals Reviewed/Updated Updated Safety Plan Approved by SSC
March 1	<ul style="list-style-type: none"> ● Safety plan completed and posted on your sites website and on the districts website

Common Procedures

Emergency Procedures

Lockdown/Active Threat (ALICE)

Shelter In Place

Fire

Evacuation

Responding to an Injury – Safety Check In

Reunification

Drills

1. Action: Evacuation	Elementary: Monthly Secondary: 4 times/year
2. Action: Lockdown (Active Threat)/Shelter in Place* (One active threat drill is observed by outside participants)	Elementary: 3 times/year Secondary: 4 times/year
3. Action: Stop, Drop, and Cover or Drop and Cover	Elementary: 3 times/year Secondary: 2 times/year

* Training and practice will include the use of age-appropriate curricular materials and may include lockdown, expanded lockdown, and evacuation drills. Such drills will **NEVER** include simulated violent intruders, prop weapons, chasing, or other traumatic encounters.

Highlights and Next Steps

- August 2024: Hosted a collaborative tabletop exercise. All AUSD site administrators and charter schools reps participated in a Table Top Exercise co-led by APD, AFD, and AUSD.
- For three years we have run collaborative drills with Alameda Police Department, Alameda Fire Department, and AUSD district office staff at school sites.

Next Steps:

- Trying to initiate and reconvene our Safe Schools quarterly meetings with representatives from our charter schools, private schools, police, fire, and social services.

School Safety Update

Board Discussion

ALICE Procedures

What does ALICE stand for? How does it work?

Keep in mind: No particular sequence exists for these concepts – they vary from situation to situation.

- **A**lert: all are authorized to announce
- **L**ockdown: must include barricade training
- **I**nform: use technology to provide play-by-play information – Share 911
- **C**ounter: interrupt the skill set needed to shoot accurately
- **E**vacuate: get away from danger if possible

A.L.I.C.E. Frequently Asked Questions

1. What is A.L.I.C.E.?

A.L.I.C.E. is a school safety program created in year 2000 to offer additional options to students and staff in dealing with an armed intruder situation. Two of the individuals who founded and developed the program are long-term law enforcement professionals. A 30-year educational professional is a member of the team and works to ensure that A.L.I.C.E. teaching/training materials are age-appropriate, psychologically sound, and address the issues of individuals with special needs.

2. What do the letters stand for in the name A.L.I.C.E.?

ALERT: Get the word out that a threat exists

LOCKDOWN: Secure a place to stay as much as possible as a starting point to buy time.

INFORM: Give constant, real-time information throughout the building using all available technology.

COUNTER: This is a last resort. Individuals are unable to escape. Countering may be as simple as creating a distraction to allow opportunities to escape.

EVACUATE: The goal is to move students out of the danger zone. It's important to be prepared to escape.

3. Does the Alameda Unified School District have plans and procedures in place for crisis situations?

Yes. The Alameda Unified School District considers the safety of students and staff their highest priority and have developed strong crisis plans and procedures for our schools. Although we hope we will never need to activate these procedures, we conduct regular drills and review our plans annually.

A.L.I.C.E. Frequently Asked Questions, *cont...*

- 4. Why do we need to add anything more? Isn't it enough just to lock the building and keep students inside if someone is threatening them?**

Traditionally, schools have used a procedure known as “lockdown” which essentially means locking the school building and classrooms and having students and teachers take shelter in their classroom. We believe that offering additional age-appropriate options will allow our students and teachers to be better prepared if a crisis situation occurs. Providing a constant flow of information to everyone inside the building can allow opportunities to safely evacuate the building. Rescue by the police can take some time. An important goal of the A.L.I.C.E. program is to evacuate as many people as possible to a safe place.

- 5. How much time will the training take away from learning?**

A.L.I.C.E. training will take the place of the lockdown drills we've been doing. The length of the training time for students may range from 15 to 30 minutes, depending upon the age of the students. Training will take place twice a year.

- 6. How will students be trained?**

Training will be age-appropriate and will take place in the classroom with their teacher leading the discussion. Discussions with younger students will be an extension of “stranger danger” discussions and focus on listening carefully to the teacher in case of an emergency and following directions promptly. There is no drill planned as part of this initial training.

- 7. How many organizations are currently using A.L.I.C.E. as part of their safety protocols?**

Nearly 2 million students have been training or are currently being exposed to this program. Although A.L.I.C.E. was started in a kindergarten through grade 12 school setting, the program is now being used in universities, colleges, hospitals, churches, corporations, and government offices. Quad Cities area hospitals, police departments, school districts, and other organizations are adopting this program as an enhancement to their current safety protocols.

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Resolution No. 2024-2025.33 Annual Accounting for Developer Fees for Fiscal Year 2023-2024 Collected by the District in Account: Fund 25 (5 Mins/Public Hearing/Action)

Item Type: Action

Background: In accordance with Government Code Sections 66001 and 66006, public agencies that collect development fees, including school districts, are required to provide an annual accounting of statutory school facilities fees. These sections stipulate that the accounting must be made available to the public within 180 days of the end of the fiscal year. For this fiscal year, the deadline for public disclosure is on or before December 28, 2024. Additionally, the governing board is required to review the accounting at its next regularly scheduled meeting, which must take place at least 15 days after the report has been made available to the public. By disclosing the annual accounting as required, the District will be in compliance with the mandates outlined in Government Code Sections 66001 and 66006.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes: 25 Capital Facilities – Developer Fees Fund

Fiscal Analysis

Amount (Savings) (Cost): Fund Balance 6/30/2024: \$7,626,894.59.

Recommendation: Approve as submitted.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles.

Submitted By: Shariq Khan, Assistant Superintendent of Business Services

ATTACHMENTS:

Description	Upload Date	Type
☐ Resolution No. 2024-2025.33	1/7/2025	Resolution Letter
☐ Exhibits A & B	1/7/2025	Exhibit

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

January 14, 2025

Resolution No. 2024-2025.33

Annual Accounting for Developer Fees for Fiscal Year 2023-2024
Collected by the District in Account: Fund 25 (Government Code §§ 66001 & 66006)

WHEREAS, this District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated 2005, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund or account:

WHEREAS, in accordance with California Government Code section 66006(a), District has established a separate capital facilities account or fund, more specifically identified as Fund 25, Capital Facilities Fund ("Account"), deposited these Developer Fees in the Account (including interest income earned thereon), maintained the Account in a manner to avoid any commingling of the Developer Fees with other revenues and funds of District, except for temporary investments, as applicable, and expended the Developer Fees solely for the purposes for which they were collected;

WHEREAS, Government Code section 66006(b)(1) provides that, within one-hundred- eighty (180) days after the last day of each fiscal year, the District shall make available to the public a "Developer Fees Report" containing the following information for the fiscal year:

- (i) A brief description of the type of Developer Fees in the Account;
- (ii) The amount(s) of the Developer Fee(s);
- (iii) The beginning and ending balance of the Account;
- (iv) The amount of the Developer Fees collected and the interest earned;
- (v) An identification of each District public improvement ("Project") that Developer Fees were expended on, and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees;
- (vi) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code section 66001(a)(2), and the Project remains incomplete;
- (vii) A description of each interfund transfer or loan made from the Account, including the Project on which the transferred or loaned Developer Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the Account will receive on the loan; and
- (viii) The amount of refunds made pursuant to Government Code section 66001(e) and any allocations made pursuant to Government Code section 66001(f).

NOW, THEREFORE, THE GOVERNING BOARD OF THE ALAMEDA UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1: That the foregoing recitals are true.

Section 2: That, pursuant to Government Code sections 66001(d) and 66006(b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Developer Fees related to School Facilities for students resulting from new development within the District.

Section 3: That the District's Developer Fees Report for the 2023-2024 fiscal year contains the requisite information pursuant to Government Code section 66006(b)(1). The Developer Fees Report is attached hereto as Exhibit "A" and incorporated herein by reference.

Section 4: That the District's proposed five-year Findings concerning the Developer Fees contain the requisite findings pursuant to Government Code section 66001(d) and are made in connection with the public information set forth in the Developer Fees Report. The Findings are attached hereto as Exhibit "B" and incorporated herein by reference.

Section 5: That, pursuant to Government Code sections 66001(d)(2) and 66006(b)(2), the Board has reviewed the Developer Fees Report and proposed Findings at a public meeting not less than 15 days after the Developer Fees Report and proposed Findings were made available to the public and notice was mailed as required.

Section 6: That the Board hereby determines that all Developer Fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.

Section 7: That the Board hereby determines that all refunds and allocations of Developer Fees have been paid and no refunds and allocations, as required by Government Code section 66001, are deemed payable at this time.

Section 8: That the Board hereby determines that the District is in compliance with Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure, reporting, or refund of Developer Fees received and expended relative to School Facilities for students generated from new development.

Section 9: That the Board hereby approves and adopts the attached Developer Fees Report and Findings.

PASSED AND ADOPTED by the following vote this 14th day of January, 2025.

AYES: _____ MEMBERS: _____

NOES: _____ MEMBERS: _____

ABSENT: _____ MEMBERS: _____

Gary Lym, President
Board of Education
Alameda Unified School District
Alameda County, State of California

ATTEST:

By: _____

Pasquale Scuderi, Secretary
Board of Education
Alameda Unified School District
Alameda County, State of California

DEVELOPER FEE REPORT
FISCAL YEAR ENDING JUNE 30, 2024

Background:

A school district collecting developer fees is required to make available to the public information on the status of developer fee collections and expenditures and to make periodic findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted, in accordance with Sections 66006(b)(1) and 66001(d)(1) of the Government Code.

Findings:

In adopting and approving this Developer Fee Report, the Governing Board of the Alameda Unified School District confirms, determines, and finds that:

1. It reviewed the information in this Report at its regularly scheduled meeting of January 14, 2025, and which information was made available to the public not less than 15 days before this date.
2. Notice of this meeting, including the address where the information in this Report may be reviewed, was mailed at least 15 days prior, to any interested party who filed a written request.
3. The information and findings set forth in Table 4, hereof, are with respect to that portion of Fund 25 remaining unexpended, whether committed or uncommitted, and are only made for moneys in possession of the District and not with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date.
4. The information in this Report is being made available to the public within 180 days of the close of the 2023-2024 fiscal year, ending June 30, 2024.

ANNUAL DEVELOPER FEE REPORT (Exhibit A)

As required by Government Code section 66006(b), this portion of the report provides the public with the following information:

A. A brief description of the type of fee in the account or fund:

The District’s capital facilities account (“Fund 25”) contains the following types of fee:

TABLE 1				
TYPE OF FEE	FEE RATE EFFECTIVE 04/27/22*	DATE OF LAST COLLECTION	FEE RATE EFFECTIVE 04/27/24**	DATE OF LAST COLLECTION
Level 1 – Residential	\$4.79 / sq. ft.	04/26/2024	\$5.17 / sq. ft.	06/30/2024
Level 1 – Commercial/ Industrial	\$0.78 / sq. ft.	04/26/2024	\$0.84 / sq. ft.	06/30/2024

** Resolution No. 2021-2022.50 adopted by the Board on April, 26 2022 authorized the fee increase and approved the maximum Level 1 statutory fee rates of \$4.79 and \$0.78 per square foot for residential and commercial/industrial respectively, as justified by the Review of Fee Justification Documentation, dated February 22, 2022, prepared by Schoolworks, Inc.*

*** Resolution No. 2023-2024.46 adopted by the Board on February, 27 2024 authorized the fee increase and approved the maximum Level 1 statutory fee rates of \$5.17 and \$0.84 per square foot for residential and commercial/industrial respectively, as justified by the Review of Fee Justification Documentation, dated January 24, 2024, prepared by Schoolworks, Inc.*

B. The amount of the fee:

See Table 1, above.

C. The beginning and the ending balance of the account:

1. The beginning balance on July 1, 2023 was \$8,615,225.49.
2. The ending balance on June 30, 2024 was \$7,626,894.59.
(Projects funded through the ending fund balance are listed in Exhibit B)

D. The amount of the fees collected and the interest earned during the annual reporting period:

TABLE 2	
TYPE OF FEE	AMOUNT COLLECTED
Level 1 – Residential	\$1,315,959.44
Level 1 – Commercial/Industrial	829.92
Interest Earnings	295,984.83
TOTAL	\$1,612,774.19

- E. Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees, during the reporting period:**

TABLE 3		
PROJECT NAME	AMOUNT OF FEES EXPENDED	% OF THE PROJECT FUNDED WITH FEES
Bay Farm Elementary School	\$1,485,128.89	~22%
Earhart Elementary School	185,618.29	~2%
Otis Elementary School	6,490.00	100%
Wood Middle School – Lease for portables	21,060.00	<1%
Alameda Community Learning Cent - Lease for portables	41,663.00	100%
Districtwide Portable projects	821,641.18	100%
District – 3% administrative fee collection	39,503.73	100%
TOTAL	\$2,601,105.09	

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete:**

Wood Middle School is partially funded through Developer Fees. Construction started in 2024. The estimated completion date is 2026.

Portable and modular classroom projects at Earhart, Bay Farm, Edison, Franklin, Longfellow, Love, and Otis may start in 2025, 2026, 2027, or later, depending on the availability of developer fees.

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan:**

There were no interfund borrowings or loans made in this fiscal year.

- H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.**

No refunds were made in this fiscal year, and no refunds are required under applicable law.

- I. Identification of each public improvement identified in a previous report and whether the construction began on the approximate date noted in that previous report. If the project did not begin by the approximate date noted in the previous report, then the reason for the delay and a revised approximate date when construction will begin:**

Project	Status
Bay Farm Elementary School	Project completed
Wood Middle School	Project started in Summer of 2022
Otis Elementary School	Project started in Summer of 2023
Wood Middle School (old campus)	Completed
Portable rehab at Love, Franklin, Longfellow, Edison, Bay Farm, and Earhart	Summer of 2025 or Summer 2026, depending on collection of Developer Fees

FIVE-YEAR SCHOOL IMPACT FEE FINDINGS (Exhibit B)

The following findings are made in connection with the public information set forth in the District’s 2023-2024 Annual School Impact Fee Report.

A. PURPOSE TO WHICH SCHOOL IMPACT FEE IS TO BE PUT (Gov. Code, §66001(d)(1)(A):

With respect to only that portion of the School Impact Fees Fund remaining unexpended at the end of the 2023-2024 fiscal year, the purpose of the School Impact Fees is to finance the construction or reconstruction, including refurbishment and rehabilitation, of School Facilities necessary to accommodate student population growth resulting from development, cover costs attributable to the increased demand for School Facilities reasonably related to new development and necessary to maintain existing levels of service, reduce overcrowding caused by the development on which the fees were levied, and/or to reimburse the District for expenditures previously made on School Facilities. As necessary, the fees will be used to provide interim housing for children generated by new development and for other school-related considerations relating to the District’s ability to accommodate enrollment growth generated from new development as permitted by law. Likewise, fees will also be used for other indirect and support services related to the construction and reconstruction of School Facilities necessitated by growth resulting from new development, including administrative costs connected with the establishment of the fee and the required reporting. Projects (and other school-related considerations) include, without limitation, the following:

Project	Estimated Cost
Wood Middle School	\$7,000,000
Otis Elementary School	\$3,000,000
Love Elementary School	\$750,000
Alameda Community Learning Center	\$50,000
Franklin Elementary School	\$750,000
Longfellow Campus	\$250,000
Edison Elementary School	\$250,000
Bay Farm Elementary School	\$250,000
Earhart Elementary School	\$250,000
District – 3% administrative fee	\$50,000

In addition to the above, School Facilities projects (and other school-related considerations) also include those projects identified in the District’s prior Annual Reports & Findings, the Fee Studies, and the District’s Facilities Needs Assessment, developed as part of the District’s Facilities Master Plan process which the Board of Education approved on May 27, 2014, and updates to the Facilities Master Plan approved by the Board on January 25, 2022 (said documents are incorporated herein by reference).

Project costs are speculative at this time, and amounts may change as additional information becomes available. These projects are listed for transparency purposes and demonstrate need.

B. REASONABLE RELATIONSHIP BETWEEN SCHOOL IMPACT FEE & PURPOSE (Gov. Code, §66001(d)(1)(B)):

As more particularly described in the District’s Fee Studies and adopting School Facilities Fee Resolutions (incorporated herein by reference), which establish the requisite nexus, there is a reasonable relationship and rough proportionality between the School Impact Fees charged for residential and commercial/industrial development and the need and purposes for which they will be expended, as described in Paragraph A, in that the students that are generated by residential and commercial/industrial development will be accommodated by the School Facilities for which the School Impact Fees are expended. The District is currently over capacity and does not have any excess capacity to house students in its current facilities, does not have adequate and appropriate facilities to accommodate students from new development, and thus there is a reasonable relationship between the School Impact Fees charged and the need for construction and reconstruction,

maintenance and upkeep of facilities, including refurbishment and rehabilitation, of School Facilities.

The School Impact Fees collected do not exceed the cost of accommodating students generated by development. Rather, the School Impact Fees only partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the School Facilities necessary to accommodate student growth. More specifically, if the District collects the current maximum fee of \$5.17 per square foot of residential construction and \$0.84 per square foot of commercial/industrial development, such school impact fees will offset less than half of the District’s school facility cost attributable to residential and commercial/industrial development. Moreover, the District’s current classroom facilities require substantial capital investments, estimated at approximately \$700 million (2014 dollars) in order to renovate, replace, and expand District education facilities. The District does not have sufficient capacity to house students generated by development, and the District’s School Impact Fees are fully justified.

C. ANTICIPATED SOURCES & AMOUNTS OF FUNDING TO COMPLETE FINANCING OF INCOMPLETE PROJECTS (Gov. Code, §66001(d)(1)(C)):

With respect to only that portion of the School Impact Fees Fund remaining unexpended at the end of the 2023-2024 fiscal year, the sources and amounts of Anticipated Funding to complete financing of any incomplete improvements identified in Paragraph A are as follows:

Anticipated Sources of Funding	Anticipated Amount of Funding
Measure B General Obligation Bond (\$ in possession of the district)	\$130,000,000
School Impact Fees	\$12,600,000
Total Anticipated Funding	\$142,600,000

Anticipated sources and amounts are speculative at this time.

D. APPROXIMATE DATE THAT ANTICIPATED FUNDING IS EXPECTED (Gov. Code, §66001(d)(1)(D)):

With respect to only that portion of the School Impact Fees Fund remaining unexpended at the end of the 2023-2024 fiscal year, the following are the approximate dates on which the Anticipated Funding referred to in Paragraph C above is expected to be deposited into the Fund:

Anticipated Sources of Funding	Anticipated Date of Funding
Measure B General Obligation Bond (\$ in possession of the district)	Currently available
School Impact Fees	July 2025

DEVELOPER FEE REPORT
FISCAL YEAR ENDING JUNE 30, 2024

Background:

A school district collecting developer fees is required to make available to the public information on the status of developer fee collections and expenditures and to make periodic findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted, in accordance with Sections 66006(b)(1) and 66001(d)(1) of the Government Code.

Findings:

In adopting and approving this Developer Fee Report, the Governing Board of the Alameda Unified School District confirms, determines, and finds that:

1. It reviewed the information in this Report at its regularly scheduled meeting of January 14, 2025, and which information was made available to the public not less than 15 days before this date.
2. Notice of this meeting, including the address where the information in this Report may be reviewed, was mailed at least 15 days prior, to any interested party who filed a written request.
3. The information and findings set forth in Table 4, hereof, are with respect to that portion of Fund 25 remaining unexpended, whether committed or uncommitted, and are only made for moneys in possession of the District and not with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date.
4. The information in this Report is being made available to the public within 180 days of the close of the 2023-2024 fiscal year, ending June 30, 2024.

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B. The amount of the fee:

See Table 1, above.

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TABLE 3		
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- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan:**

There were no interfund borrowings or loans made in this fiscal year.

- H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.**

No refunds were made in this fiscal year, and no refunds are required under applicable law.

- I. Identification of each public improvement identified in a previous report and whether the construction began on the approximate date noted in that previous report. If the project did not begin by the approximate date noted in the previous report, then the reason for the delay and a revised approximate date when construction will begin:**

Project	Status
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Wood Middle School (old campus)	Completed
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FIVE-YEAR SCHOOL IMPACT FEE FINDINGS (Exhibit B)

The following findings are made in connection with the public information set forth in the District’s 2023-2024 Annual School Impact Fee Report.

A. PURPOSE TO WHICH SCHOOL IMPACT FEE IS TO BE PUT (Gov. Code, §66001(d)(1)(A):

With respect to only that portion of the School Impact Fees Fund remaining unexpended at the end of the 2023-2024 fiscal year, the purpose of the School Impact Fees is to finance the construction or reconstruction, including refurbishment and rehabilitation, of School Facilities necessary to accommodate student population growth resulting from development, cover costs attributable to the increased demand for School Facilities reasonably related to new development and necessary to maintain existing levels of service, reduce overcrowding caused by the development on which the fees were levied, and/or to reimburse the District for expenditures previously made on School Facilities. As necessary, the fees will be used to provide interim housing for children generated by new development and for other school-related considerations relating to the District’s ability to accommodate enrollment growth generated from new development as permitted by law. Likewise, fees will also be used for other indirect and support services related to the construction and reconstruction of School Facilities necessitated by growth resulting from new development, including administrative costs connected with the establishment of the fee and the required reporting. Projects (and other school-related considerations) include, without limitation, the following:

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Bay Farm Elementary School	\$250,000
Earhart Elementary School	\$250,000
District – 3% administrative fee	\$50,000

In addition to the above, School Facilities projects (and other school-related considerations) also include those projects identified in the District’s prior Annual Reports & Findings, the Fee Studies, and the District’s Facilities Needs Assessment, developed as part of the District’s Facilities Master Plan process which the Board of Education approved on May 27, 2014, and updates to the Facilities Master Plan approved by the Board on January 25, 2022 (said documents are incorporated herein by reference).

Project costs are speculative at this time, and amounts may change as additional information becomes available. These projects are listed for transparency purposes and demonstrate need.

B. REASONABLE RELATIONSHIP BETWEEN SCHOOL IMPACT FEE & PURPOSE (Gov. Code, §66001(d)(1)(B)):

As more particularly described in the District’s Fee Studies and adopting School Facilities Fee Resolutions (incorporated herein by reference), which establish the requisite nexus, there is a reasonable relationship and rough proportionality between the School Impact Fees charged for residential and commercial/industrial development and the need and purposes for which they will be expended, as described in Paragraph A, in that the students that are generated by residential and commercial/industrial development will be accommodated by the School Facilities for which the School Impact Fees are expended. The District is currently over capacity and does not have any excess capacity to house students in its current facilities, does not have adequate and appropriate facilities to accommodate students from new development, and thus there is a reasonable relationship between the School Impact Fees charged and the need for construction and reconstruction,

maintenance and upkeep of facilities, including refurbishment and rehabilitation, of School Facilities.

The School Impact Fees collected do not exceed the cost of accommodating students generated by development. Rather, the School Impact Fees only partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the School Facilities necessary to accommodate student growth. More specifically, if the District collects the current maximum fee of \$5.17 per square foot of residential construction and \$0.84 per square foot of commercial/industrial development, such school impact fees will offset less than half of the District’s school facility cost attributable to residential and commercial/industrial development. Moreover, the District’s current classroom facilities require substantial capital investments, estimated at approximately \$700 million (2014 dollars) in order to renovate, replace, and expand District education facilities. The District does not have sufficient capacity to house students generated by development, and the District’s School Impact Fees are fully justified.

C. ANTICIPATED SOURCES & AMOUNTS OF FUNDING TO COMPLETE FINANCING OF INCOMPLETE PROJECTS (Gov. Code, §66001(d)(1)(C)):

With respect to only that portion of the School Impact Fees Fund remaining unexpended at the end of the 2023-2024 fiscal year, the sources and amounts of Anticipated Funding to complete financing of any incomplete improvements identified in Paragraph A are as follows:

Anticipated Sources of Funding	Anticipated Amount of Funding
Measure B General Obligation Bond (\$ in possession of the district)	\$130,000,000
School Impact Fees	\$12,600,000
Total Anticipated Funding	\$142,600,000

Anticipated sources and amounts are speculative at this time.

D. APPROXIMATE DATE THAT ANTICIPATED FUNDING IS EXPECTED (Gov. Code, §66001(d)(1)(D)):

With respect to only that portion of the School Impact Fees Fund remaining unexpended at the end of the 2023-2024 fiscal year, the following are the approximate dates on which the Anticipated Funding referred to in Paragraph C above is expected to be deposited into the Fund:

Anticipated Sources of Funding	Anticipated Date of Funding
Measure B General Obligation Bond (\$ in possession of the district)	Currently available
School Impact Fees	July 2025

ALAMEDA UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Item Title: Alameda Unified School District “Sunshine” of Initial Proposals for Successor Collective Bargaining Agreement with Alameda Education Association (AEA) (5 Mins/Action)

Item Type: Action

Background: The Educational Employment Relations Act (EERA; Government Code Section 3540 et seq.) provides for and establishes requirements for collective bargaining between public school employers and exclusive representatives of certificated and classified employees. The EERA obligates public school employers and exclusive representatives to “sunshine” their initial negotiating proposals to the public and to provide an opportunity for public expression on such proposals. This item is provided in order to meet AUSD’s sunshine obligation.

In accordance with Board Policy 4143, the Board recognizes its responsibilities to represent the public's interests in the collective bargaining process, keep the public informed about issues being negotiated, and provide members of the public an opportunity to express their views on all initial contract proposals.

This item came to the December 10th Board of Education meeting as a Public Hearing and to give members of the public an opportunity to make comments about the agenda item.

It is now coming back to the Board as an action item.

AUSD LCAP Goals: 4. Ensure that all students have access to basic services.

Fund Codes:

Fiscal Analysis

Amount (Savings) (Cost):

Recommendation: This item is presented for information and will return to the Board for approval at a subsequent meeting.

AUSD Guiding Principle: #5 - Accountability, transparency, and trust are necessary at all levels of the organization. | #6 - Allocation of funds must support our vision, mission, and guiding principles. | #7 - All employees must receive respectful treatment and professional support to achieve district goals.

Submitted By: Timothy Erwin, Assistant Superintendent, Human Resources

ATTACHMENTS:

Description

Upload Date

Type

▣ AUSD Sunshine Proposal for Successor Agreement

12/6/2024

Backup Material

**Alameda Unified School District
Sunshine Proposal for Successor Agreement with
Alameda Education Association, CTA/NEA**

December 10, 2024

District Sunshine Proposal

Consistent with the relevant provisions of the Educational Employment Relations Act (Government Code section 3540 *et seq.*), including Section 3547 of the Government Code, the Alameda Unified School District ("District") sunshines the following initial proposals for its successor collective bargaining agreement with the Alameda Education Association, CTA/NEA. The District's governing board will hold a public hearing on the initial proposals at its December 10, 2024, meeting. The board will vote on whether to adopt the initial proposals at its January 14, 2025, meeting.

1. Article 1: Recognition

The District proposes adding the inclusion of school psychologists into this article.

2. Article 7: Professional Dues & Payroll Deductions

The District proposes revising this article to be consistent with the US Supreme Court *Janus* decision.

3. Article 8: Teaching Hours

The District proposes clarifying how we count weeks of instruction for kindergarten minimum days when a school year begins mid-week. In addition, the District proposes making changes to coordination of Site Collaboration time to include District initiatives.

4. Article 10: Transfer

The District proposes language around decision making on Seniority Transfer.

5. Article 11: Evaluation

The District proposes negotiating language changes submitted by the party's evaluation committee.

6. Article 12: Health and Welfare Benefits:

The District proposes negotiating the District contribution to health and welfare consistent with fiscal solvency while balancing the District's interest in retaining and attracting a competitive workforce.

7. Article 14: Salary

The District proposes negotiating the wages, stipends, and extra duties outlined in Article 14 and Appendices A-1, A-2, A-3, A-4, A-5, and A-6 to maintain fiscal solvency while balancing the District's interest in retaining and attracting a competitive workforce.

8. Article 26: Effects

The District proposes to update this article to reflect the term of the new agreement. The District intends to pursue a multi-year term.

9. **Article 27: Special Education**

The District proposes clarifying or negotiating language in the following areas:

- i) The types of IEP's that count toward students with IEPs in co-taught classes.
- ii) The number of Special Education Departmental meetings that special education unit members attend.
- iii) When a para educator must attend a general education class for an inclusion student.

10. **Appendix A – 7: Special Assignments**

The District proposes adding Middle School Department Chairs as one of the Special Assignments.