

Agenda –
Governing School Board
Wednesday, March 8, 2023 4:00 p.m.
Office, Kashia School District

1. Call to Order Board and Staff/Establishment of Quorum

Glenda Antone	_____	Tami Bell	_____
Coleen McCloud	_____		
Rick Parrish	_____	Patti Pomplin	_____

2. Approval of Agenda

3. Public Comment on Non Agenda Items (Limit 5 Minutes)

4. Communications

4.1 Legal Update for Brown Act Virtual Meeting Requirements

5. Consent Agenda

5.1 Approve February 8, 2023 & February 27, 2023 Special Meeting Minutes

5.2 Approve February Vendor Warrants

6. Reports and Communications

6.1 Governing Board Members

6.2 Superintendent

6.3 Business Manager

6.4 PTO

7. Items Scheduled for Information and Discussion

7.1 School Cameras

7.2 First Reading Board Policies

BP 4117.13 Early Retirement Option

AR 4117.14 Postretirement Employment

BP 4119.42 Exposure Control Plan for Bloodborne Pathogens

AR 4119.42 Exposure Control Plan for Bloodborne Pathogens

E 4119.42 Exposure Control Plan for Bloodborne Pathogens

BP 4119.43 Universal Precautions

AR 4119.43 Universal Precautions

BP 4131 Staff Development

BP 4131.1 Beginning Teacher Support/Induction

BP 4135 Soliciting and Selling

BP 4136 Nonschool Employment

BP 4138 Mentor Teachers

8. Items Scheduled for Discussion and Action

- 8.1 Approve 2021-22 Certification of Corrective Action for Audit Findings
- 8.2 Approve Layoff/Non-Reelection Notification
- 8.3 Approve Budget Updates
- 8.4 Approve Second Interim Report

9 Items Scheduled for Future Board Meetings

- 9.2 Board Policies
- 9.3 Budget Updates
- 9.4 Tentative 2023-24 Budget
- 9.5 LCAP
- 9.6 2023-24 Calendar
- 9.7 Quarterly Uniform Complaints Report

10 Adjournment

Next Regular Meeting
Wednesday, April 6, 2023



SCHOOL & COLLEGE LEGAL SERVICES OF CALIFORNIA

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LEGAL UPDATE

February 23, 2023

To: Superintendents, Member School Districts (K-12)

From: Jennifer Henry, Senior Associate General Counsel *J.H.*

Subject: UPDATED FOR 2023 Brown Act Virtual Meeting Requirements
Memo No. 02-2023

This Legal Update clarifies how a public agency's can rely on the AB 361 teleconferencing rules for the remainder of 2023. It also fixes two typographical errors from the November 8, 2022 Legal Update. Revisions are shown in yellow highlighting.

When California ends its COVID-19 State of Emergency on February 28, 2023, LEAs that have adopted the AB 361 teleconferencing resolution prior to that date could continue to meet virtually so long as state or local officials continue to recommend measures to promote social distancing and the LEA's governing board continues to make monthly findings as required.¹

Assembly Bill ("AB") 2449, signed into law on September 13, 2022, amended Government Code section 54953 to provide authority and specific requirements for public agencies to allow individual board members to appear at meetings via videoconference for "just cause" and under "emergency circumstances" while remaining in compliance with the Brown Act (Gov. Code §§ 54950 *et seq.*). AB 2449 goes into effect on January 1, 2023, and sunsets on December 31, 2025. AB 2449's primary difference from the pre-pandemic Brown Act rules on teleconferencing² is that the teleconference location does not have to be identified on the agenda or accessible to the public.

On the following pages, we have provided a chart comparing pre-pandemic ("traditional") teleconferencing requirements (which remain in effect and allow Board members to appear virtually for any reason, provided their location meets specific requirements) with AB 361 (which, while operative through the end of

¹ See Section 3 of AB 361, Government Code section 54953 (e)(1), (3);
https://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB361 .

² We use "teleconferencing" herein to mean conference via telephone or video, as defined in the Traditional Brown Act statute.

2023, allows entire meetings to be held virtually under a statement of emergency), and the new AB 2449 rules for individual board members. Effective January 1, 2023, the Brown Act permits teleconferencing under any of the three options – traditional Brown Act teleconferencing, AB 361 state of emergency rules, and AB 2449 individual board member rules.

A: Rules Regarding a Quorum

Traditional Brown Act Teleconferencing Requirements	AB 361	AB 2449
During teleconference meetings, at least a quorum of the members of the local public agency body must participate from locations within the boundaries of the territory over which the local public agency body exercises jurisdiction.	Quorum not required to be located within the boundaries of the territory.	A quorum must participate in person from a singular physical location identified in the agenda, that is open to the public, and within the boundaries of the LEA.

B: Qualifying Circumstances Permitting Teleconferencing

Traditional Brown Act Teleconferencing Requirements	AB 361	AB 2449
<ul style="list-style-type: none"> The teleconference location must be noted on the agenda. The agenda must be posted at the remote location. Each teleconference location must be accessible to the public so the public may attend the remote location. Any vote must be done by roll call. A majority of the Board must be located within the territory of the district. 	<ul style="list-style-type: none"> Only applies during a proclaimed state of emergency, where state or local officials have imposed or recommended measure to promote social distancing. The board must hold a meeting during the proclaimed state of emergency to decide by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees. Board must make findings every 30 days 	<p>Individual board members may participate in board meetings remotely, if they notify the Board at their earliest opportunity, and have one of the following:</p> <p><u>Just Cause:</u> Individual board members can participate remotely when caregiving of a family member, a contagious illness, a physical or mental disability, or LEA-related travel prevents them from appearing in person;</p> <ul style="list-style-type: none"> May not be used more than two meetings per calendar year per Board member. <p>OR</p>

	that the qualifying circumstances continue.	<p><u>Emergency Circumstances:</u> Individual board members can participate remotely when there is a physical or family medical emergency that prevents them from appearing in person.</p> <ul style="list-style-type: none"> - The board member must describe the emergency in approximately 20 words without disclosing any personal medical information. - Board must take action to approve the member's request. - A board member may not claim emergency circumstances more than three consecutive months OR 20 percent of the regular meetings within a calendar year
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C: Agenda Requirements for Teleconferencing

Traditional Brown Act Teleconferencing Requirements	AB 361	AB 2449
<p>Each teleconference location from which a member will be participating must be specifically identified in the meeting notice and agenda, including full address and room number.</p> <p>An agenda must be posted for the required period of time (24 or 72 hours) at each teleconference location from which a member will be participating.</p>	<p>Public agency must only give notice and post agenda in accordance with the Brown Act provisions for in-person meetings.</p> <p>The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option.</p>	<p>The agenda must provide notice of how the public can access the meeting and provide comments. The agenda shall identify and include an opportunity for all persons to attend via a call in option, an internet-based option, <u>and</u> an in-person option. The board may not require a member of the public to submit comments prior to the meeting.</p> <p>There is no requirement to disclose the teleconferencing location.</p>

D: Teleconference Location

Traditional Brown Act Teleconferencing Requirements	AB 361	AB 2449
Each teleconference location must be physically accessible to the public. Members of the public must be able to physically address the body from each teleconference location.	Public agencies do not have to let members of the public attend at each teleconference location, but must allow the public to access the meeting via a call-in or an internet-based service option. The public agency is not required to provide a physical location for the public to attend or provide comments.	Teleconferencing members must participate with both audio and visual, i.e. only via videoconference. Videoconferencing members must disclose whether any individuals 18 years or older are present in the same room and the nature of the relationship.

E: Public Comment

Traditional Brown Act Teleconferencing Requirements	AB 361	AB 2449
Public Comment must be allowed at the in-person meeting and from every teleconference location.	The legislative body shall allow members of the public to access the meeting and the agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3. In each instance in which notice of the time of the teleconferenced meeting is otherwise given or the agenda for the meeting is otherwise posted, <i>the legislative body shall also give notice of the means by which members of the public may access the meeting and offer public comment.</i> Gov. Code § 54953(e)(1)(B). The legislative body <i>shall not require public comments to be</i>	The legislative body must provide to the public a two-way audio-visual platform or a two-way telephonic service with live webcasting. The legislative body must provide a way for the public to remotely hear, visually observe, and remotely address the legislative body in real time.

	<p><i>submitted in advance of the meeting and must provide an opportunity for the public to address the legislative body and offer comment in real time.</i> Gov. Code § 54953(e)(1)(E).</p> <p>An individual desiring to provide public comment through the use of an internet website, or other online platform, not under the control of the local legislative body, that requires registration to log in to a teleconference <i>may be required to register as required by the third-party internet website or online platform to participate.</i> Gov. Code § 54953(e)(1)(F). [Note: <i>The Brown Act does not allow a public agency to require a meeting attendee to provide their name and address as a condition of attendance and public agencies may need to consider whether pseudonyms will be allowed</i>].</p> <p>A legislative body that provides <i>a timed public comment period for each agenda item shall not close the public comment period for the agenda item, or the opportunity to register until that timed public comment period has elapsed.</i></p> <p>A legislative body that <i>does not provide a timed public comment period, but takes public comment separately on each agenda item, shall allow a reasonable amount of time</i></p>	
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	<p><i>per agenda item to allow public members the opportunity to provide public comment</i>, including time for members of the public to register, or otherwise be recognized for the purpose of providing public comment.</p> <p>A legislative body that provides <i>a timed general public comment period</i> that does not correspond to a specific agenda item <i>shall not close the public comment period or the opportunity to register until the timed general public comment period has elapsed</i>.</p>	
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F: Effective Dates

Brown Act Teleconferencing Requirements	AB 361	AB 2449
Government Code section 54953 was initially added in 1953, and amended in 1988 to allow for teleconferencing, with various amendments throughout the years. There is no intended sunset date.	AB 361 went into effect on October 1, 2021 and will sunset on December 31, 2023.	AB 2449 goes into effect on January 1, 2023 and sunsets on December 31, 2025.

Please contact our office with questions regarding this Legal Update or any other legal matter.

The information in this Legal Update is provided as a summary of law and is not intended as legal advice. Application of the law may vary depending on the particular facts and circumstances at issue. We, therefore, recommend that you consult legal counsel to advise you on how the law applies to your specific situation.

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Kashia School District
Minutes
Board Meeting, February 8, 2023

1. Meeting called to order at 4:03 by Board President Glenda Antone
Roll Call: Trustee Glenda Antone, Trustee Rick Parrish
Absent: Trustee Coleen McCloud
Staff: Tami Bell, Patti Pomplin
2. Approval of Agenda: Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the Board to approve the agenda as presented.
3. Public Comment on Non Agenda Items – None
4. Communication
 - 4.1 Building Inspection & Appraisal Report Reviewed
 - 4.2 SCOE – Approval of 1st Interim Report
5. Consent Agenda
Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the Board to approve the consent agenda as presented.
 - 5.1 Approve December 20, 2022 Board Minutes – No Quorum at January Meetings
 - 5.2 Approve December 2022 & January 2023 Vendor Warrants
 - 5.3 Approve October 1, 2022 to December 31, 2022 Williams Quarterly Report
6. Reports and Communications
 - 6.1 Governing Board – Trustee Antone asked about Bob Sibley teaching weaving with the loom purchased from him as well as training on it's use and compensation; Trustee Parrish alerted the board to a student moving under Kashia's SELPA plan.
 - 6.2 Superintendent – van up and running and being used on field trips; leak in sink in classroom as well as office; no lunch or custodial help; storm clean up; needing to set up closed session conference with the board.
 - 6.3 Business Manager – Impact and OIE Grant.
 - 6.4 PTO – None
7. Items Scheduled for Information and Discussion
 - 7.1 School Cameras
Called Ally Tech and haven't had a response back yet.
8. Items Scheduled for Discussion and Action
 - 8.1 Approved 2021-22 Audit Report
Moved by Trustee Parrish, seconded by Trustee Antone and passed unanimously by the board to approve the audit report as presented.
 - 8.2 Approved 2021-22 SARC (School Accountability Report Card)
Moved by Trustee Parrish, seconded by Trustee Antone and passed unanimously by the board to approve and post the School Accountability Report Card as presented.
 - 8.3 Approved Board Policies
 - BP 1150 Commendations & Awards
 - AR 1150 Commendations & Awards
 - BP 1160 Political Processes
 - BP 1220 Citizen Advisory Committees
 - AR 1220 Citizen Advisory Committees
 - BP 1240 Volunteer Assistance
 - AR 1240 Volunteer Assistance

BP 1250 Visitors/Outsiders
AR 1250 Visitors/Outsiders
BP 1321 Solicitation of Funds from and By Students
AR 1321 Solicitation of Funds from and By Students
BP 1325 Advertising and Promotion
BP 1330 Use of School Facilities
AR 1330 Use of School Facilities
E 1330 Use of School Facilities
BP 1340 Access to District Records
AR 1340 Access to District Records

Moved by Trustee Parrish, seconded by Trustee Antone and passed unanimously by the board to approve the board policies as presented.

8.4 Approved Updated Calendar for 2022-23

Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the board to approve the updated calendar which moved storm days and included J13a waiver days.

8.5 Approved J13a Waiver Due to Storm State of Emergency

Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the board to approve the J13A waiver as presented.

8.6 Approved Year 2 of 3 of the Audit Contract

Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the board to approve hiring Stephen Roatch Accountancy under year 2 of 3 of Kashia's contracted audit services.

8.7 Approved Kashia's Safety Plan

Moved by Trustee Antone, seconded by Trustee Parrish and passed unanimously by the board to approve the Safety Plan as presented.

9. Items Scheduled for Future Board Meetings.

- 9.1 Board Policies
- 9.2 March 15 Layoff/Non-Re-elect Notices
- 9.3 Begin LCAP/LCFF for 2023-24
- 9.4 2nd Interim Report
- 9.5 Budget Updates

10. Meeting Adjourned at 4:29

Next Regular Meeting
Wednesday, March 8, 2023

Respectfully submitted: Patti Pomplin

Signed: 
Rick Parrish, Clerk



Patti Pomplin <ppomplin@kashiaesd.org>

Closed meeting 2/27/23

1 message

glenda antone <glendaantone@gmail.com>
To: Patti Pomplin <ppomplin@kashiaesd.org>

Tue, Feb 28, 2023 at 10:17 AM

Patti,

Here is the agenda for closed meeting:

Special Agenda**Governing School Board****Monday February 27, 2023 5:00pm****Office, Kashia School District**

1. Meeting called to order by Bard President Glenda Antone at 5:30pm.

Roll Call; Trustee Rick Parrish(via phone), Trustee Coleen Mc Cloud, Trustee Glenda Antone.

2. Approval of Agenda by Trustee Antone, second by Trustee Rick Parrish.
3. Public-none
4. Recess to closed session at 5:35p

Went over both codes 3549.1 and 54957.6 which was sent to Trustee Mc Clod and Trustee Parrish

5. Reconvene to open session at 5:37p
6. Reportable action form closed session.

The Board Trustees has decided not to hire Mr. Tami Bell for next term as Supervisor/Principal on a vote of 2 to 1 after discussion of job

Performance.

7. Adjournment at 6:25pm

Sent from Mail for Windows

Signed: Rick Parrish
Rick Parrish

Kashia School District

31510 Skaggs Spring Road
P.O. Box 129 Stewarts Point, CA 95480
707-785-9682 phone 707-785-2802 fax

Special Agenda
Governing School Board
Monday, February 27, 2023 5:00 p.m.
Office, Kashia School District

1. Call to Order Board and Staff/Establishment of Quorum

Glenda Antone

Tami Bell

Coleen McCloud

Rick Parrish

Patti Pomplin

2. Approval of Agenda

3. Public Comment on Non Agenda Items (Limit 5 Minutes)

4. Recess to Closed Session

Government Code 3549.1 & 54957.6
Personnel

Government Code 54957
Superintendent Evaluation

5. Reconvene to Open Session

6. Reportable Action from Closed Session

7. Adjournment

Next Regular Meeting
Wednesday, March 8, 2023

Checks Dated 02/01/2023 through 02/28/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1942350	02/01/2023	ESP & Alarms Inc	01-5832	feb to april 874-099		90.00
1942351	02/01/2023	Frontier Communications	01-5911	7077859682		275.80
1942352	02/01/2023	Julia Fred-Mota	01-5800	class		450.00
1942353	02/01/2023	Kashia Band of Pomo Indians	01-9515	statedated check		48.46
1942354	02/01/2023	Patti Pomplin	01-4310	classroom supplies		251.39
1943634	02/08/2023	Martin's Mowing	01-5800	storm clean up		1,750.00
1943635	02/08/2023	Pacific Gas & Electric	01-5520	28343238771	127.58	
				93967066411	25.34	
				94383733055	124.62	
1943636	02/08/2023	Patti Pomplin	01-4310	printer/toner/supplies		277.54
1943637	02/08/2023	Recology Sonoma Marin	01-5560	1812654333		1,210.82
1943638	02/08/2023	Sonoma-3871	01-5560	4-3871-0008610		211.45
1945194	02/15/2023	Adriana Ruiz	01-4310	classroom supplies	47.77	259.06
			01-5200	pick up meals	76.05	123.82
1945195	02/15/2023	Amerigas	01-5510	712388128	1,982.26	
				713552434	1,195.59	3,177.85
1945196	02/15/2023	Francis K Macias	01-5800	meal delivery		288.00
1945197	02/15/2023	Kyocera	01-5632	close out		49.84
1945198	02/15/2023	Laura Rohrman	01-4310	classroom supplies		24.94
1945199	02/15/2023	Lexia Learning Systems LLC	01-4340	3 year student license		984.00
1945200	02/15/2023	Patti Pomplin	01-4310	toner classroom supplies	63.94	
			01-4353	mouse repeller	94.35	158.29
1945201	02/15/2023	Wells Fargo Vendor Fin Serv	01-5632	close out account		407.53
1946421	02/22/2023	Laura Rohrman	01-4310	tpt		5.95
1946422	02/22/2023	Patti Pomplin	01-4310	books		35.53
1946423	02/22/2023	Sonoma County Office Of Ed	01-5838	District Administrator		41,705.64
1946424	02/22/2023	Sonoma-3871	01-5560	1.86 compost	183.21	
				storm cleanup .77 compost	75.85	259.06
1946425	02/22/2023	Tom's Plumbing	01-5800	water leak		270.00
Total Number of Checks					23	52,314.97

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	23	52,314.97

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

046 - Kashia

Generated for Patti Pomplin (PPOMPLIN), Feb 25 2023 12:48PM

Checks Dated 02/01/2023 through 02/28/2023					
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount
		Total Number of Checks	23		52,314.97
		Less Unpaid Sales Tax Liability			.00
		Net (Check Amount)			52,314.97

Ally Technology Consulting LLC

(707) 992-5797

chris@allytechconsulting.net

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Ally Technology Consulting

Estimate

ADDRESS

Patti Pomplin
Kashia Elementary School
District
31510 Skaggs Springs Road
Stewarts Point, CA 95480

SHIP TO

Patti Pomplin
Kashia Elementary School
District
31510 Skaggs Springs Road
Stewarts Point, CA 95480

ESTIMATE # OP-1164

DATE 02/14/2023

EXPIRATION DATE 02/28/2023

ACTIVITY	QTY	RATE	AMOUNT
Security:UVC-G4-PRO Ubiquiti UniFi G4-PRO HD Network Camera - 3 Pack - H.264 - 3840 x 2160 - 4.10 mm Zoom Lens - 3x Optical - OS08A10 - Wall Mount, Ceiling Mount, Pole Mount, Surface Mount	4	450.00	1,800.00T
Networking Equipment:UDM-PRO Ubiquiti UniFi Dream Machine Pro - Network Management Device	1	425.00	425.00T
Hardware:WD-Purple-8TB WD Purple Pro WD8001PURP 8 TB Hard Drive - 3.5" Internal - SATA (SATA/600) - Conventional Magnetic Recording (CMR) Method - Server, Video Surveillance System, Storage System, Video Recorder Device Supported - 7200rpm - 550 TB TBW	1	450.00	450.00T
LABOR Labor to configure, install, and	24	125.00	3,000.00
MISC Materials:Materials Materials potentially needed for project.	1	250.00	250.00T

NOTE: Does not include cabling. Labor is estimated by device count and type. Misc. materials may include power over ethernet port injectors, sealant, anchors, etc.

SUBTOTAL	5,925.00
TAX	248.63
SHIPPING	150.00
TOTAL	\$6,323.63

Kashia ESD

Board Policy

Early Retirement Option

BP 4117.13

Personnel

When it is beneficial to the district, the Board of Trustees may offer certificated employees the option to retire early in accordance with law.

Two Years of Service Credit Retirement Incentive

As an incentive to early retirement for certificated employees participating in the State Teachers' Retirement System (STRS), the Board may offer such employees an additional two years of service credit. (Education Code 22714, 44929)

Before taking formal action to approve this service incentive, the Board shall determine that encouraging early retirement would be in the best interest of the district due to the curtailment of services or changes in the manner in which services are performed and that the retirement will result in a net savings to the district. The Board shall demonstrate and certify to the County Superintendent of Schools that the formal action taken would result in a net savings to the district. (Education Code 22714, 44929)

The Board may also consider the impact of the early retirement option on the staffing needs of the district school and the ability to satisfy federal requirements for highly qualified teachers pursuant to 20 USC 6319.

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

To be eligible for the two years of service credit option, the employee must have five or more years of service credit and must retire during a period of 60 to 120 days after the Board takes formal action to implement the option. (Education Code 22714)

In providing the early retirement option, the district shall meet all conditions as specified in Education Code 22714 and 44929.

Two + Two Retirement Incentive: 2 Years of Service Credit + 2 Years of Age Credit

As an incentive to early retirement for certificated employees participating in the State Teachers' Retirement System, the Board may offer an additional two years of service credit and two years of age credit to employees who retire within the "window period" established by the Board in a Memorandum of Understanding or by Board action prior to January 1, 2005 pursuant to repealed Education Code 22714.5.

Legal Reference:

EDUCATION CODE

22714 Service credit under STRS; additional two years

44929 Service credit under STRS; additional two years

UNITED STATES CODE, TITLE 20

6319 Highly qualified teachers

COURT DECISIONS

United Teacher of Los Angeles v. Los Angeles Unified School District (1994) 24 Cal.App. 4th 1510

Management Resources:

CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM PUBLICATIONS

Retirement Incentive Program, Frequently Asked Questions

WEB SITES

California State Teachers' Retirement System: <http://www.calstrs.com>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Administrative Regulation

Postretirement Employment

AR 4117.14

Personnel

When necessary, the Board of Trustees may hire a qualified retired certificated individual who possesses the knowledge and experience needed to perform creditable service for the district as an employee, the employee of a third party, or an independent contractor/consultant, provided that all applicable restrictions specified by the California State Teachers' Retirement System (CalSTRS) are met. Applicable CalSTRS restrictions include, but are not limited to, a requirement that a retired member be paid compensation comparable to that for active employees for comparable duties and prohibitions against the hiring of a retired member within 180 days of his/her retirement and for the classified service, except as an aide pursuant to Education Code 45134. Additional restrictions and rules may apply to other employment situations, such as when CalSTRS retired members are employed as employees of third parties, independent contractors, or consultants. The Superintendent/Principal or designee should consult legal counsel when dealing with such employment situations. (Education Code 22119.5, 22164.5, 24214, 24214.5)

(cf. 3600 - Consultants)

(cf. 4111/4211/4311 - Recruitment and Selection)

(cf. 4112 - Appointment and Conditions of Employment)

Any retired member of the defined benefit program of CalSTRS who is hired by the district to perform retired member activities as defined pursuant to Education Code 22164.5 shall be paid at an annualized rate of pay that shall not be below the minimum or exceed the maximum paid to other district employees performing comparable duties. However, such a retired individual shall not make contributions to the CalSTRS retirement fund or accrue service credit based on compensation earned from the retired member activity. (Education Code 24214)

No retired member of the CalSTRS defined benefit program shall be hired by the district for at least 180 calendar days after his/her retirement from service, unless he/she has attained the normal retirement age and qualifies for an exemption to the 180-day waiting period. To seek this exemption, the Board shall, during the open session of a Board meeting, adopt a resolution which shall include the following information and findings: (Education Code 24214.5)

1. A statement expressing the Board's intent to seek an exemption to the 180-day waiting period
2. A description of the nature of the employment of the retiree
3. A finding that the retiree has reached the normal retirement age

4. A finding that the appointment of the retiree is necessary to fill a critically needed position before the 180-day waiting period has passed

5. A finding that the retired individual did not receive additional service credit pursuant to Education Code 22714 or 22715 or any financial inducement to retire. Financial inducement to retire shall include, but is not limited to, cash or any form of

compensation or other payment directly or indirectly paid by any public employer to the retired individual before or after his/her retirement, if the individual retires for service on or before a specific date or range of dates established by the public employer on or before the date the inducement is offered

6. A finding that the retired individual's termination of employment with the district is not the basis for the need to acquire the services of the retired individual

The resolution shall not be adopted through the Board's consent agenda. (Education Code 24214.5)

(cf. 9320 - Meetings and Notices)

When employing a retired individual who is eligible for exemption from the 180-day waiting period, the Superintendent/Principal or designee shall submit all required documentation to substantiate eligibility for the exemption to CalSTRS before the retired member begins performing any retired member activities. The Superintendent/Principal or designee may contact CalSTRS to request information as to whether the retired member qualifies for the exemption after 30 days of submitting the required documentation to CalSTRS. (Education Code 24214.5)

Postretirement Compensation Limitation, Notice, and Report

All CalSTRS retirees performing creditable service for the district shall be subject to the applicable CalSTRS earnings limit. Monies earned in excess of the limit may subject the CalSTRS retiree to a reduction in his/her retirement allowance. Compensation subject to the earnings limitation includes, but is not limited to, salary or wages, deferred compensation plans, purchase of an annuity contract, tax-deferred retirement plan or insurance program, and other plans or contributions when the cost is covered by a district. (Education Code 22119.5, 22164.5, 24214)

Whenever the district retains the services of a CalSTRS retiree as a district employee, employee of a third party, or an independent contractor, the Superintendent/Principal or designee shall: (Education Code 22461, 24214)

1. Advise the retired individual of the postretirement earnings limitation or employment restriction set forth in Education Code 22714, 24214, or 24214.5 or any other applicable law

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

2. Maintain accurate records of the retired individual's compensation and report it monthly to CalSTRS and the individual, regardless of the method of payment or the fund from which the payments are made

Legal Reference:

EDUCATION CODE

22119.5 Creditable service, definition

22131 Employer; employing agency, definition

22164.5 Retired member activities, definition

22461 Notice of earnings limitation

22714 Encouragement of retirement

22715 Additional service credit

22716 Unpaid services

24214 Creditable service by retiree

24214.5 Postretirement compensation limit; members below normal retirement age

26113 Creditable service, definition

35046 Consultancy contracts

44830 Employment of certificated employees

44830.3 Employment of district interns

44929 Service credit under STRS; additional two years

44929.1 2+2 service and year credit option under STRS

45134 Age limits

CODE OF REGULATIONS, TITLE 5

27000-27009 Penalties and interests for late remittances and late and unacceptable reporting by employers

Management Resources:

WEB SITES

California State Teachers' Retirement System: <http://www.calstrs.com>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Board Policy

Exposure Control Plan For Bloodborne Pathogens

BP 4119.42

Personnel

As part of its commitment to provide a safe and healthful work environment, the Board of Trustees recognizes the importance of developing an exposure control plan. The Superintendent/Principal or designee shall establish a written exposure control plan in accordance with state and federal standards for dealing with potentially infectious materials in the workplace to protect employees from possible infection due to contact with bloodborne pathogens, including but not limited to hepatitis B virus, hepatitis C virus and human immunodeficiency virus (HIV).

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

(cf. 4157/4257/4357 - Employee Safety)

The Superintendent/Principal or designee shall determine which employees have occupational exposure to bloodborne pathogens and other potentially infectious materials. In accordance with the district's exposure control plan, employees having occupational exposure shall be offered the hepatitis B vaccination.

The Superintendent/Principal or designee may exempt designated first aid providers from pre-exposure hepatitis B vaccination under the conditions specified by state regulations. (8 CCR 5193(f))

Any employee not identified by the Superintendent/Principal or designee as having occupational exposure may submit a request to the Superintendent/Principal or designee to be included in the training and hepatitis B vaccination program. The Superintendent/Principal or designee may deny a request when there is no reasonable anticipation of contact with any infectious material.

Legal Reference:

LABOR CODE

142.3 Authority of Cal/OSHA to adopt standards

144.7 Requirement to amend standards

CODE OF REGULATIONS, TITLE 8

3204 Access to employee exposure and medical records

5193 California bloodborne pathogens standards

CODE OF FEDERAL REGULATIONS, TITLE 29

1910.1030 OSHA bloodborne pathogens standards

Management Resources:

CDE ADVISORIES

1016.89 Guidelines for Informing School Employees about Preventing the Spread of Infectious Diseases, including Hepatitis B and AIDS/HIV Infections and Policies for Dealing with HIV-Infected Persons in School Settings

WEB SITES

OSHA: <http://www.osha.gov>

Cal/OSHA: http://www.dir.ca.gov/occupational_safety.html

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Administrative Regulation

Exposure Control Plan For Bloodborne Pathogens

AR 4119.42

Personnel

Definitions

Occupational exposure means reasonably anticipated skin, eye, mucous membrane, or parenteral contact with blood or other potentially infectious materials that may result from the performance of an employee's duties. (8 CCR 5193(b))

Exposure incident means a specific eye, mouth, other mucous membrane, nonintact skin, or parenteral contact with blood or other potentially infectious materials that result from the performance of an employee's duties. (8 CCR 5193 (b))

Parenteral contact means piercing mucous membranes or the skin barrier through such events as needlesticks, human bites, cuts, and abrasions. (8 CCR 5193(b))

A sharp is any object that can be reasonably anticipated to penetrate the skin or any other part of the body and to result in an exposure incident. (8 CCR 5193(b))

A sharps injury is any injury caused by a sharp, including but not limited to cuts, abrasions or needlesticks. (8 CCR 5193(b))

Work practice controls are controls that reduce the likelihood of exposure by defining the manner in which a task is performed. (8 CCR 5193(b))

Engineering controls are controls, such as sharps disposal containers, needleless systems, and sharps with engineered sharps injury protection, that isolate or remove the bloodborne pathogens hazard from the workplace. (8 CCR 5193(b))

Engineered sharps injury protection is a physical attribute built into a needle device or into a non-needle sharp which effectively reduces the risk of an exposure incident. (8 CCR 5193(b))

Exposure Control Plan

The district's exposure control plan shall contain at least the following components: (8 CCR 5193(c))

1. A determination of which employees have occupational exposure to blood or other potentially infectious materials

The district's exposure determination shall be made without regard to the use of personal protective equipment and shall include a list of:

- a. All job classifications in which all employees have occupational exposure
 - b. Job classifications in which some employees have occupational exposure
 - c. All tasks and procedures, or groups of closely related tasks and procedures, in which occupational exposure occurs and which are performed by employees listed in item #b above
2. The schedule and method of implementing:
- a. Methods of compliance required by 8 CCR 5193(d), such as universal precautions, general and specific engineering and work practice controls, and personal protective equipment (cf. 4119.43/4219.43/4319.43 - Universal Precautions)
 - b. Hepatitis B vaccination
 - c. Bloodborne pathogen post-exposure evaluation and follow-up
 - d. Communication of hazards to employees, including labels, signs, information and training
 - e. Recordkeeping
3. The district's procedure for evaluating circumstances surrounding exposure incidents
4. An effective procedure for gathering information about each exposure incident involving a sharp, as required for the log of sharps injuries
5. An effective procedure for periodically determining the frequency of use of the types and brands of sharps involved in exposure incidents documented in the sharps injury log
6. An effective procedure for identifying currently available engineering controls and selecting such controls as appropriate for the procedures performed by employees in their work areas or departments
7. An effective procedure for documenting instances when a licensed healthcare professional directly involved in a patient's care determines, in the reasonable exercise of clinical judgment, that the use of an engineering control would jeopardize an individual's safety or the success of a medical, dental or nursing procedure involving the individual
8. An effective procedure for obtaining the active involvement of employees in reviewing and updating the exposure control plan with respect to the procedures performed by employees in their respective work areas or departments

The exposure control plan shall be reviewed and updated at least annually and whenever necessary to: (8 CCR 5193(c))

1. Reflect new or modified tasks and procedures affecting occupational exposure
2. To the extent that sharps are used in the district, reflect progress in implementing the use of needleless systems and sharps with engineered sharps injury protection
3. Include new or revised employee positions with occupational exposure
4. Review and evaluate the exposure incidents which occurred since the previous update
5. Review and respond to information indicating that the exposure control plan is deficient in any area

The district's exposure control plan shall be accessible to employees upon request. (8 CCR 3204(e))

Preventive Measures

The Superintendent/Principal or designee shall use engineering and work practice controls to eliminate or minimize employee exposure, and shall regularly examine and update controls to ensure their effectiveness. (8 CCR 5193(d))

Hepatitis B Vaccination

The hepatitis B vaccination and vaccination series shall be made available at no cost to all employees who have occupational exposure. The hepatitis B vaccination shall be made available after an employee with occupational exposure has received the required training and within 10 working days of initial assignment, unless the employee has previously received the complete hepatitis B vaccination series, or antibody testing has revealed that the employee is immune, or vaccination is contraindicated by medical reasons. (8 CCR 5193(f))

Employees who decline to accept the vaccination shall sign the hepatitis B declination statement. (8 CCR 5193(f))

The Superintendent/Principal or designee may exempt designated first aid providers from the pre-exposure hepatitis B vaccine in accordance with 8 CCR 5193 (f).

Information and Training

The Superintendent/Principal or designee shall ensure that all employees with occupational exposure participate in a training program containing the elements required by state regulations, during working hours and at no cost to the employee. This program shall be offered at the time of initial assignment to tasks where occupational exposure may take place, at least annually

thereafter, and whenever a change of tasks or procedures affects the employee's exposure. (8 CCR 5193(g))

Designated first aid providers shall receive training that includes the specifics of reporting first-aid incidents which involve blood or body fluids which are potentially infectious. (8 CCR 5193(g))

Reporting Incidents

All exposure incidents shall be reported as soon as possible to the Superintendent/Principal or designee.

Unvaccinated designated first aid providers must report any first aid incident involving the presence of blood or other potentially infectious material, regardless of whether an exposure incident occurred, by the end of the work shift. The full hepatitis B vaccination series shall be made available to such employees no later than 24 hours after the first aid incident. (8 CCR 5193(f))

Sharps Injury Log

The Superintendent/Principal or designee shall establish and maintain a log recording each exposure incident involving a sharp. The exposure incident shall be recorded within 14 working days of the date the incident is reported to the district. (8 CCR 5193(c))

The information recorded shall include the following, if known or reasonably available: (8 CCR 5193(c))

1. Date and time of the exposure incident
2. Type and brand of sharp involved in the exposure incident
3. A description of the exposure incident, including:
 - a. Job classification of the exposed employee
 - b. Department or work area where the exposure incident occurred
 - c. The procedure that the exposed employee was performing at the time of the incident
 - d. How the incident occurred
 - e. The body part involved in the incident
 - f. If the sharp had engineered sharps injury protection, whether the protective mechanism was activated and whether the injury occurred before, during or after the protective mechanism was activated

g. If the sharp had no engineered sharps injury protection, the injured employee's opinion as to whether and how such a mechanism could have prevented the injury

h. The employee's opinion about whether any other engineering, administrative or work practice could have prevented the injury

Post-Exposure Evaluation and Follow-up

Following a report of an exposure incident, the Superintendent/Principal or designee shall immediately make available to the exposed employee, at no cost, a confidential medical evaluation, post-exposure evaluation and follow-up. The Superintendent/Principal or designee shall, at a minimum: (8 CCR 5193(f))

1. Document the route(s) of exposure and the circumstances under which the exposure incident occurred
2. Identify and document the source individual, unless that identification is infeasible or prohibited by law
3. Provide for the collection and testing of the employee's blood for hepatitis B, hepatitis C and HIV serological status
4. Provide for post-exposure prophylaxis, when medically indicated, as recommended by the U.S. Public Health Service
5. Provide for counseling and evaluation of reported illnesses

The Superintendent/Principal or designee shall provide the health care professional with a copy of 8 CCR 5193; a description of the employee's duties as they relate to the exposure incident; documentation of the route(s) of exposure and circumstances under which exposure occurred; results of the source individual's blood testing, if available; and all medical records maintained by the district relevant to the appropriate treatment of the employee, including vaccination status. (8 CCR 5193(f))

The district shall maintain the confidentiality of the affected employee and the exposure source during all phases of the post-exposure evaluation. (8 CCR 5193(f))

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

Records

Upon an employee's initial employment and at least annually thereafter, the Superintendent/Principal or designee shall inform employees with occupational exposure of the existence, location and availability of related records; the person responsible for maintaining and

providing access to records; and the employee's right of access to these records. (8 CCR 3204)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

Medical records for each employee with occupational exposure shall be kept confidential and not disclosed or reported without the employee's written consent to any person within or outside the workplace except as required by law. (8 CCR 5193(h))

Upon request by an employee, or a designated representative with the employee's written consent, the Superintendent/Principal or designee shall provide access to a record in a reasonable time, place and manner, no later than 15 days after the request is made. (8 CCR 3204(e))

Records shall be maintained as follows: (8 CCR 3204(d), 5193(h))

1. Medical records shall be maintained for the duration of employment plus 30 years.
2. Training records shall be maintained for three years from the date of training.
3. The sharps injury log shall be maintained five years from the date the exposure incident occurred.
4. Exposure records shall be maintained for at least 30 years.
5. Each analysis using medical or exposure records shall be maintained for at least 30 years.

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Exhibit

Exposure Control Plan For Bloodborne Pathogens

E 4119.42

Personnel

Hepatitis B Vaccine Declination

I understand that due to my occupational exposure to blood or other potentially infectious materials I may be at risk of acquiring hepatitis B virus (HBV) infection. I have been given the opportunity to be vaccinated with hepatitis B vaccine, at no charge to myself. However, I decline hepatitis B vaccination at this time. I understand that by declining this vaccine, I continue to be at risk of acquiring hepatitis B, a serious disease. If in the future I continue to have occupational exposure to blood or other potentially infectious materials and I want to be vaccinated with hepatitis B vaccine, I can receive the vaccination series at no charge to myself.

Signature

Employee Name (Please print)

Date

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Board Policy

Universal Precautions

BP 4119.43

Personnel

In order to protect employees from contact with potentially infectious blood or other body fluids, the Board of Trustees requires that universal precautions be observed throughout the district.

Universal precautions are appropriate for preventing the spread of all infectious diseases and shall be used regardless of whether bloodborne pathogens are known to be present.

(cf. 4157/4257/4357 - Employee Safety)
(cf. 5141 - Health Care and Emergencies)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.24 - Specialized Health Care Services)
(cf. 5141.6 - School Health Services)
(cf. 6145.2 - Athletic Competition)

Employees shall immediately report any exposure incident or first aid incident in accordance with the district's exposure control plan or other safety procedures.

(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)

Legal Reference:

HEALTH AND SAFETY CODE

117600-118360 Handling and disposal of regulated waste

120875 Providing information to school districts on AIDS, AIDS-related conditions and Hepatitis B

120880 Information to employees of school district

CODE OF REGULATIONS, TITLE 8

5193 California bloodborne pathogens standard

CODE OF FEDERAL REGULATIONS, TITLE 29

1910.1030 OSHA bloodborne pathogens standards

Management Resources:

CDE PROGRAM ADVISORIES

1016.89 Guidelines for Informing School Employees about Preventing the Spread of Infectious Diseases, including Hepatitis B and AIDS/HIV Infections and Policies for Dealing with HIV-Infected Persons in School Settings

WEB SITES

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Administrative Regulation

Universal Precautions

AR 4119.43

Personnel

Definitions

Universal precautions are an approach to infection control. All human blood and certain human body fluids, including but not limited to semen, vaginal secretions and any body fluid that is visibly contaminated with blood, are treated as if known to be infectious for human immunodeficiency virus (HIV), hepatitis B virus (HBV), hepatitis C virus (HCV) and other bloodborne pathogens. (8 CCR 5193(b))

Personal protective equipment includes specialized clothing or equipment worn or used for protection against a hazard. General work clothes such as uniforms, pants, shirts or blouses not intended to function as protection against a hazard are not considered to be personal protective equipment. (8 CCR 5193(b))

A sharp is any object that can be reasonably anticipated to penetrate the skin or any other part of the body and to result in an exposure incident. (8 CCR 5193(b))

Engineered sharps injury protection is a physical attribute built into a needle device or into a non-needle sharp which effectively reduces the risk of an exposure incident. (8 CCR 5193(b))

Employee Information

The Superintendent/Principal or designee shall distribute to employees information provided by the California Department of Education regarding acquired immune deficiency syndrome (AIDS), AIDS-related conditions, and hepatitis B. This information shall include, but not be limited to, any appropriate methods employees may use to prevent exposure to AIDS and hepatitis B, including information concerning the availability of a vaccine to prevent contraction of hepatitis B, and that the cost of this vaccination may be covered by the health plan benefits of the employees. Information shall be distributed at least annually, or more frequently if there is new information supplied by the California Department of Education. (Health and Safety Code 120875, 120880)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)

Infection Control Practices

The Superintendent/Principal or designee shall ensure that the worksite is effectively maintained

in a clean and sanitary condition, and shall implement an appropriate written schedule for cleaning and decontamination of the worksite. (8 CCR 5193(d))

Where occupational exposure remains after the institution of engineering and work practice controls, the Superintendent/Principal or designee shall provide appropriate personal protective equipment at no cost to the employee. Such equipment may include gloves, gowns, masks, eye protection, and other devices that do not permit blood or other potentially infectious materials to pass through or reach the employee's clothes, skin, eyes, mouth or other mucous membranes under normal conditions of use. The Superintendent/Principal or designee shall maintain, repair, make accessible and require employees to use and properly handle protective equipment. (8 CCR 5193(d))

The Superintendent/Principal or designee shall provide handwashing facilities which are readily accessible to employees. When provision of handwashing facilities is not feasible, the Superintendent/Principal or designee shall provide an appropriate antiseptic hand cleanser in conjunction with clean cloth or paper towels, or antiseptic towelettes. (8 CCR 5193(d))

For the prevention of infectious disease, employees shall routinely: (8 CCR 5193(d))

1. Perform all procedures involving blood or other potentially infectious materials in such a manner as to minimize splashing, spraying, spattering, and generating droplets of these substances.
2. Use personal protective equipment as appropriate.
 - a. Appropriate clothing, including but not limited to, gowns, aprons, lab coats, clinic jackets or similar outer garments, shall be worn in occupational exposure situations.

If a garment becomes penetrated by blood or other potentially infectious materials, the employee shall remove the garment immediately or as soon as feasible. All personal protective equipment shall be removed prior to leaving the work area. When removed, it shall be placed in an appropriately designated area or container for storage, washing, decontamination or disposal.

- b. Gloves shall be worn when it can be reasonably anticipated that the employee may have hand contact with blood, other potentially infectious materials, mucous membranes and nonintact skin, and when handling or touching contaminated items or surfaces.

Disposable gloves shall be replaced as soon as practical when contaminated, or as soon as feasible if they are torn, punctured, or when their ability to function as a barrier is compromised. They shall not be washed or decontaminated for reuse. Utility gloves may be decontaminated for reuse if the integrity of the gloves is not compromised, but must be discarded if they are cracked, peeling, torn, punctured, or exhibit other signs of deterioration or when their ability to function as a barrier is compromised.

- c. Masks in combination with eye protection devices or face shields shall be worn whenever splashes, spray, spatter, or droplets of blood or other potentially infectious materials may be

generated and eye, nose or mouth contamination can be reasonably anticipated.

3. Wash hands and other skin surfaces thoroughly with soap and running water:
 - a. Immediately or as soon as feasible following contact of hands or any other skin or mucous membranes with blood or other potentially infectious materials
 - b. Immediately after removing gloves or other personal protective equipment

When handwashing facilities are not available, the employee shall use antiseptic hand cleanser in conjunction with clean cloth or paper towels, or antiseptic towelettes. In such instances, hands shall be washed with soap and running water as soon as feasible.

4. Refrain from eating, drinking, smoking, applying cosmetics or lip balm, or handling contact lenses in work areas with a reasonable likelihood of occupational exposure.
5. Clean and decontaminate all equipment and environmental and work surfaces after contact with blood or other potentially infectious material, no later than the end of the shift or more frequently as required by state regulations.
6. Rather than using the hands directly, use mechanical means such as a brush and dust pan, tongs or forceps to clean up broken glassware which may be contaminated.
7. Use effective patient-handling techniques and other methods designed to minimize the risk of a sharps injury in all procedures involving the use of sharps in patient care.

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)
(cf. 5141.24 - Specialized Health Care Services)

- a. Needleless systems shall be used to administer medication or fluids, withdraw body fluids after initial venous or arterial access is established, and conduct any other procedure involving the potential for an exposure incident for which a needleless system is available as an alternative to the use of needle devices. If needleless systems are not used, needles or non-needle sharps with engineered sharps injury protection shall be used.
 - b. Contaminated needles or other sharps shall not be broken, bent, recapped, removed from devices, or stored or processed in a manner that requires employees to reach by hand into the containers where these sharps have been placed.
 - c. Disposable sharps shall not be reused.
8. Handle, store, treat and dispose of regulated waste in accordance with Health and Safety Code 117600-118360 and other applicable state and federal regulations.
 - a. Immediately or as soon as possible after use, contaminated sharps shall be placed in containers meeting the requirements of 8 CCR 5193(d)(3)(D). Containers shall be easily

accessible, maintained upright throughout use where feasible, and replaced as necessary to avoid overfilling.

b. Specimens of blood or other potentially infectious material shall be placed in a container which prevents leakage during collection, handling, processing, storage, transport or shipping.

(cf. 4157/4257/4357 - Employee Safety)
(cf. 5141 - Health Care and Emergencies)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.6 - School Health Services)
(cf. 6145.2 - Athletic Competition)

Policy KASHIA ELEMENTARY SCHOOL DISTRICT
adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Board Policy

Staff Development

BP 4131

Personnel

The Board of Trustees believes that, in order to maximize student learning and achievement, certificated staff members must be continuously learning and improving their skills. The Superintendent/Principal or designee shall develop a program of ongoing professional development which includes opportunities for teachers to enhance their instructional and classroom management skills and become informed about changes in pedagogy and subject matter.

(cf. 6111 - School Calendar)

The Superintendent/Principal or designee shall involve teachers and others, as appropriate, in the development of the district's staff development program. He/she shall ensure that the district's staff development program is aligned with district priorities for student achievement, school improvement objectives, the local control and accountability plan, and other school plans.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0420 - School Plans/Site Councils)

(cf. 0420.1 - School-Based Program Coordination)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0520.2 - Title I Program Improvement Schools)

(cf. 0520.3 - Title I Program Improvement Districts)

(cf. 0520.4 - Quality Education Investment Schools)

The district's staff development program shall assist certificated staff in developing knowledge and skills, including, but not limited to:

1. Mastery of subject-matter knowledge, including current state and district academic standards

(cf. 6011 - Academic Standards)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

(cf. 6142.3 - Civic Education)

(cf. 6142.5 - Environmental Education)

(cf. 6142.6 - Visual and Performing Arts Education)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

2. Use of effective, subject-specific teaching methods, strategies, and skills

3. Use of technologies to enhance instruction

(cf. 0440 - District Technology Plan)

4. Sensitivity to and ability to meet the needs of diverse student populations, including, but not limited to, students of various racial and ethnic groups, students with disabilities, English language learners, economically disadvantaged students, foster youth, gifted and talented students, and at-risk students

(cf. 4112.22 - Staff Teaching English Language Learners)

(cf. 4112.23 - Special Education Staff)

(cf. 5147 - Dropout Prevention)

(cf. 5149 - At-Risk Students)

(cf. 6141.5 - Advanced Placement)

(cf. 6171 - Title I Programs)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Language Learners)

(cf. 6175 - Migrant Education Program)

5. Understanding of how academic and career technical instruction can be integrated and implemented to increase student learning

(cf. 6178 - Career Technical Education)

6. Knowledge of strategies that encourage parents/guardians to participate fully and effectively in their children's education

(cf. 1240 - Volunteer Assistance)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

7. Effective classroom management skills and strategies for establishing a climate that promotes respect, fairness, tolerance, and discipline, including conflict resolution and hatred prevention

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5145.9 - Hate-Motivated Behavior)

8. Ability to relate to students, understand their various stages of growth and development, and motivate them to learn

9. Ability to interpret and use data and assessment results to guide instruction

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6162.5 - Student Assessment)

10. Knowledge of topics related to student health, safety, and welfare

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515.5 - Sex Offender Notification)

(cf. 5030 - Student Wellness)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.63 - Steroids)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5141.52 - Suicide Prevention)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

11. Knowledge of topics related to employee health, safety, and security

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 4119.42/4219.42/4319.42- Exposure Control Plan for Bloodborne Pathogens)

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

(cf. 4157/4257/4357 - Employee Safety)

(cf. 4158/4258/4358 - Employee Security)

The Superintendent/Principal or designee may, in conjunction with individual teachers and interns, develop an individualized program of professional growth to increase competence, performance, and effectiveness in teaching and classroom management and, as necessary, to assist them in meeting state or federal requirements to be fully qualified for their positions.

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

(cf. 4131.1 - Beginning Teacher Support/Induction)

(cf. 4138 - Mentor Teachers)

The district's staff evaluation process may be used to recommend additional staff development for individual employees.

(cf. 4115 - Evaluation/Supervision)

The Board may budget funds for actual and reasonable expenses incurred by staff who participate in staff development activities.

(cf. 3100 - Budget)

(cf. 3350 - Travel Expenses)

The Superintendent/Principal or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report

to the Board regarding the effectiveness of the staff development program. Based on the Superintendent/Principal's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement.

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

41530-41533 Professional Development Block Grant

44032 Travel expense payment

44259.5 Standards for teacher preparation

44277 Professional growth programs for individual teachers

44325-44328 District interns

44450-44468 University internship program

44570-44578 Inservice training, secondary education

44580-44591 Inservice training, elementary teachers

44630-44643 Professional Development and Program Improvement Act of 1968

44700-44705 Classroom teacher instructional improvement program

45028 Salary schedule and exceptions

48980 Notification of parents/guardians: schedule of minimum days

56240-56245 Staff development; service to persons with disabilities

99200-99206 Subject matter projects

GOVERNMENT CODE

3543.2 Scope of representation of employee organization

CODE OF REGULATIONS, TITLE 5

13025-13044 Professional development and program improvement

UNITED STATES CODE, TITLE 20

6319 Highly qualified teachers

6601-6702 Preparing, Training and Recruiting High Quality Teachers and Principals

PUBLIC EMPLOYMENT RELATIONS BOARD DECISIONS

United Faculty of Contra Costa Community College District v. Contra Costa Community College District, (1990) PERB Order No. 804, 14 PERC P21, 085

Management Resources:

CSBA PUBLICATIONS

Governing to the Core: Professional Development for Common Core, Governance Brief, May 2013

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

State Board of Education Guidelines and Criteria for Approval of Training Providers, March 2008

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

California Standards for the Teaching Profession, 2009

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Professional Development: <http://www.cde.ca.gov/pd>

California Subject Matter Projects: <http://csmp.ucop.edu>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Board Policy

Beginning Teacher Support/Induction

BP 4131.1

Personnel

The Board of Trustees recognizes that intensive professional development and support will help beginning teachers apply their academic preparation more effectively in the classroom and result in greater district retention of capable beginning teachers. The Superintendent/Principal or designee shall ensure that first- and second-year teachers receive guidance to help them make an effective transition into the teaching profession.

(cf. 4131 - Staff Development)

The Superintendent/Principal or designee shall inform beginning teachers about induction programs that are available to help them fulfill the requirements of the professional clear multiple- or single-subject teaching credential pursuant to Education Code 44259.

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

District-Sponsored BTSA Induction Program

When approved by the Commission on Teacher Credentialing (CTC) and the Superintendent of Public Instruction, the district may serve as a sponsor of an induction program. The program shall meet state standards for induction programs and shall support beginning teachers in meeting the competencies described in the California Standards for the Teaching Profession.

The Superintendent/Principal or designee, with input from the participating teacher, shall pair each participating teacher with a support provider who is an experienced teacher, knowledgeable about beginning teacher development and needed competencies, and effective in interpersonal and communication skills. The roles and responsibilities of support providers shall be clearly defined in writing and communicated to all program participants.

(cf. 4138 - Mentor Teachers)

The Superintendent/Principal or designee shall provide initial preparation and additional professional development for support providers to enable them to acquire and enhance their knowledge and skills needed to work with beginning teachers.

Professional development provided to a beginning teacher shall be based on an individual induction plan which takes into consideration the teacher's prior preparation and experience.

Subject to verification and approval of the Superintendent/Principal or designee, a beginning teacher shall not be required to demonstrate that a competency has been met, nor complete a program element designed to assist beginning teachers in meeting that competency, if he/she previously met the competency while participating in a CTC-approved teacher preparation program. (Education Code 44279.1)

The beginning teacher's knowledge and classroom practice shall be regularly assessed using multiple measures and the results shall be used to monitor and revise subsequent individual induction plans. The Superintendent/Principal or designee shall maintain a complete record of each participating teacher's participation and progress toward completion of professional credential requirements.

Performance assessments conducted as part of the induction program shall not be used for employment-related evaluations, as a condition of employment, or as a basis of terminating employment. (Education Code 44279.1)

(cf. 4115 - Evaluation/Supervision)
(cf. 4117.4 - Dismissal)

The Superintendent/Principal or designee shall conduct an annual evaluation of the induction program and shall report to the Board regarding its effectiveness in meeting induction program goals.

(cf. 0500 - Accountability)
(cf. 9000 - Role of the Board)

Legal Reference:

EDUCATION CODE

41520-41522 Teacher Credentialing Block Grant

41530-41532 Professional Development Block Grant

44259 Credential requirements

44259.5 Standards for professional preparation programs

44275.4 Credential requirements, induction, out-of-state teachers

44279.1-44279.7 Beginning Teacher Support and Assessment Program (BTSA)

44325-44329 District interns

44380-44386 Alternative certification

44450-44468 University interns

44560-44562 Certificated Staff Mentoring Program

CODE OF REGULATIONS, TITLE 5

6100-6126 Teacher qualifications, No Child Left Behind Act

80055 Internship credential

80413 Credential requirements

80413.3 Credential requirements; teachers with out-of-state credentials

UNITED STATES CODE, TITLE 20

6319 Highly qualified teachers

6601-6702 Preparing, training and recruiting high quality teachers and principals

7801 Definitions, highly qualified teacher

Management Resources:

COMMISSION ON TEACHER CREDENTIALING/CALIFORNIA DEPARTMENT OF
EDUCATION POLICY

Funding Policy for Teacher Development Programs, December 2006

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Induction Manual: A Credential Application Processing Guidebook for Commission-Approved
Induction Programs, June 2004

Final Report of the Individual Evaluation of the Beginning Teacher Support and Assessment
Program,

April 2002

Standards of Quality and Effectiveness for Professional Teacher Induction Programs, March
2002

California Standards for the Teaching Profession, 1997

WEB SITES

Beginning Teacher Support and Assessment: <http://www.btsa.ca.gov>

California Department of Education: <http://www.cde.ca.gov>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Policy Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Board Policy

Soliciting And Selling

BP 4135

Personnel

Employees shall not solicit district staff, students or their families with the intent to sell general merchandise, books, equipment or services for their own personal profit or benefit. Solicitation of students and staff on behalf of the school or other charitable organizations shall be conducted in accordance with applicable Board policy and administrative regulation.

(cf. 1325 - Advertising and Promotion)

(cf. 1321 - Solicitation of Funds from and by Students)

(cf. 4136/4236/4336 - Tutoring)

(cf. 5022 - Student and Family Privacy Rights)

Staff members shall respect the confidentiality of district employees and students and shall not use their status as district employees to secure information such as names, addresses, e-mail addresses, and telephone numbers for solicitations or use in personal profit-making or beneficial ventures.

(cf. 5125.1 - Release of Directory Information)

Educational tours may be promoted on school premises only if they are sponsored by the district. Employees engaged in planning, organizing or leading tours as private, non-district-sponsored businesses shall make it clear that they do not represent the school or district. All activities related to such tours must be carried on outside of school hours and off school premises.

(cf. 3312.2 - Educational Travel Program Contracts)

Staff participation in "flower funds," "anniversary funds" or other similar funds shall be voluntary.

(cf. 4161.9/4261.9/4361.9 - Catastrophic Leave Program)

Legal Reference:

EDUCATION CODE

51520 Prohibited solicitations on school premises

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Board Policy

Nonschool Employment

BP 4136
Personnel

In order to help maintain public trust in the integrity of district operations, the Board of Trustees expects all employees to give the responsibility of their positions precedence over any other outside employment. A district employee may receive compensation for outside activities as long as these activities are not inconsistent, incompatible, in conflict with, or inimical to his/her district duties.

(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 9270 - Conflict of Interest)

An outside activity shall be considered inconsistent, incompatible, or inimical to district employment when such activity: (Government Code 1126)

1. Requires time periods that interfere with the proper, efficient discharge of the employee's duties
2. Entails compensation from an outside source for activities which are part of the employee's regular duties
3. Involves using the district's name, prestige, time, facilities, equipment, or supplies for private gain
4. Involves service which will be wholly or in part subject to the approval or control of another district employee or Board member

(cf. 1321 - Solicitation of Funds from and by Students)
(cf. 3300 - Expenditures and Purchases)
(cf. 4040 - Employee Use of Technology)
(cf. 4132/4232/4332 - Publication or Creation of Materials)
(cf. 4135/4235/4335 - Soliciting and Selling)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

An employee wishing to accept outside employment that may be inconsistent, incompatible, in conflict with, or inimical to the employee's duties shall file a written request with his/her immediate supervisor describing the nature of the employment and the time required. The supervisor shall evaluate each request based on the employee's specific duties within the district and determine whether to grant authorization for such employment.

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

The supervisor shall inform the employee whether the outside employment is prohibited. The employee may appeal a supervisor's denial of authorization to the Superintendent/Principal or designee. An employee who continues to pursue a prohibited activity may be subject to disciplinary action.

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

(cf. 4144/4244/4344 - Complaints)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Tutoring

A certificated employee shall not accept any compensation or other benefit for tutoring a student enrolled in his/her class(es). An employee who wishes to tutor another district student shall first request authorization from his/her supervisor in accordance with this Board policy. If authorization is granted, the employee shall not use district facilities, equipment, or supplies when providing the tutoring service.

Legal Reference:

EDUCATION CODE

35160 Authority of governing boards

35160.1 Broad authority of school districts

51520 Prohibited solicitation on school premises

GOVERNMENT CODE

1126 Incompatible activities of employees

1127 Incompatible activities; off duty work

1128 Incompatible activities, attorney

CODE OF REGULATIONS, TITLE 5

80334 Unauthorized private gain or advantage

ATTORNEY GENERAL OPINIONS

70 Ops.Cal.Atty.Gen. 157 (1987)

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

Kashia ESD

Board Policy

Mentor Teachers

BP 4138

Personnel

The Board of Trustees encourages experienced, qualified teachers to provide mentoring and support services to beginning teachers, interns, and other teachers who would benefit from guidance and assistance designed to enhance teacher performance and improve student learning. The district shall provide a stipend to mentor teachers in accordance with law, Board policy, and administrative regulation.

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

(cf. 4131.1 - Beginning Teacher Support/Induction)

(cf. 4139 - Peer Assistance and Review)

The Superintendent/Principal or designee shall establish procedures for the nomination and selection of teachers to serve as mentors and shall verify that selected teachers fulfill the qualifications specified in law and administrative regulation. The Board shall approve the final designation of mentor teacher(s) upon recommendation of the Superintendent/Principal or designee.

The Superintendent/Principal or designee shall determine the specific duties and responsibilities of mentor teachers and shall assign interns and beginning teachers to each mentor teacher. He/she shall coordinate mentor teacher activities with other programs designed to support and enhance teachers' skills.

(cf. 4115 - Evaluation/Supervision)

(cf. 4131 - Staff Development)

(cf. 4315.1 - Staff Evaluating Teachers)

The duration of the designation as a mentor teacher shall be for a period of five consecutive years, provided that the teacher continues to meet all required qualifications. When the teacher has completed five years as a mentor teacher, the Board may renew his/her designation upon recommendation from the Superintendent/Principal or designee.

Certificated Staff Mentoring Program

Contingent upon state funding, the district shall provide an incentive for experienced teachers to serve as mentor teachers in "staff priority schools" with the lowest student achievement, as defined in Education Code 44561 and administrative regulation.

(cf. 0500 - Accountability)

The Superintendent/Principal or designee shall ensure that the district meets its obligations under this program to: (Education Code 44561)

1. Provide each mentor teacher with an annual salary stipend in accordance with Education Code 44562 and the annual State Budget Act
2. In assigning the mentor teacher, give priority for services to candidates participating in an alternative certification program pursuant to Education Code 44380-44387 and then to beginning teachers participating in the Beginning Teacher Support and Assessment program pursuant to Education Code 44279.1-44279.7
3. Assure that the mentor teacher has received training to serve in a mentor capacity or has previously served as a mentor in programs for new teachers, including, but not limited to, induction or intern programs
4. Provide the mentor teacher with adequate time and material resources to assist beginning teachers

Legal Reference:

EDUCATION CODE

44279.1-44279.7 Beginning Teacher Support and Assessment Program

44325-44329.5 District interns

44380-44387 Alternative certification

44450-44468 Teacher Education Internship Act of 1967 (university interns)

44500-44508 Peer Assistance and Review Program

44560-44562 Certificated Staff Mentoring Program

44830.3 Interns, professional development and guidance

52052 Academic performance index

CODE OF REGULATIONS, TITLE 5

80021 Short-term staff permit

80021.1 Provisional internship permit

80026.5 Guidance and assistance for emergency permit holders

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Final Report of the Individual Evaluation of the Beginning Teacher Support and Assessment Program, April 2002

Standards of Quality and Effectiveness for Professional Teacher Induction Programs (SB 2042), March 2002

California Standards for the Teaching Profession, 1997

WEB SITES

CSBA: <http://www.csba.org>

Beginning Teacher Support and Assessment: <http://www.btsa.ca.gov>

California Department of Education: <http://www.cde.ca.gov>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Policy KASHIA ELEMENTARY SCHOOL DISTRICT

adopted: May 10, 2023 Stewarts Point, California

CERTIFICATION OF CORRECTIVE ACTION**2021-22 AUDIT FINDINGS AND RECOMMENDATIONS**

LEA Name _____

Sonoma County, California

- 2021-22 Certification of Corrective Action is hereby filed by the Governing Board of the school district.

Pick Parish
Clerk/Secretary of the Governing BoardMarch 8, 2023
Date of Meeting

- 2021-22 Certification of Corrective Action

The Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.

Lani G. Boyd
District Superintendent3/08/2023
Date

For additional information _____

Contact: _____

Phone: _____

Submit original of the Certification of Corrective Action together with each Audit Finding Corrective Action form and corresponding documentation by **March 15, 2023** to your **SCOE Advisor** at:

Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403

SCOE Use only: reviewed by: _____ date reviewed: _____

2021-22 AUDIT FINDING CORRECTIVE ACTION
due to SCOE by March 15, 2023 or immediately following board approval

LEA: Kashia

Finding Category: 30000 (see list at bottom of page)

Finding Number: 2022-001 **Page Number:** 64-65

- A. Describe below specific corrective action(s) used in resolving the audit finding.
B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

Journal Entry prepared to recognize this audit finding and review will be a part of year end closing in future years.

C. Did this finding require a corrective report? →

Yes

No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

2022 - 001 / 30000

MATERIAL WEAKNESS

FINANCIAL REPORTING - CALIFORNIA SCHOOL ACCOUNTING MANUAL (CSAM)

<u>Criteria:</u>	Education Code Section 41010 requires local educational agencies (LEAs) to follow the definitions, instructions, and procedures in the California School Accounting Manual, including Procedure 425, which describes the procedures to be followed by LEAs to implement Governmental Accounting Standards Board Statement No. 31 (GASB 31), "Accounting and Financial Reporting for Certain Investments and External Investment Pools, which requires LEAs to report their cash in the county treasury at fair value. However, like all other GASB statements, GASB 31 states that it does not apply to nonmaterial items. As a result, LEAs are only required to record their cash maintained in the county treasury at fair value, if the difference between the reported cash balance and the fair value are material to the LEAs financial statements. Accordingly, LEAs should have a system in place to monitor the fair value of the pooled investments in the county treasury, to ensure that fair value adjustments are recorded, if necessary, for the fair presentation of the financial statements.
<u>Condition:</u>	The District did not adjust its cash in county treasury balances to reflect fair value at June 30, 2022, even when the difference between the reported cash balances and the fair value of the cash balances was material to the financial statements.
<u>Questioned Costs:</u>	None.
<u>Context:</u>	This is the first year since GASB 31 was issued that the fair value of the county investment pool has been materially different from the reported cash balance.
<u>Effect:</u>	The District did not comply with the requirements of GASB 31. The adjustments that were made to ensure that the financial statements are fairly stated are presented on page 54.
<u>Cause:</u>	The District does not currently have a system in place to monitor the fair value of the pooled investments in the county treasury, to ensure that fair value adjustments are recorded, if necessary, for the fair presentation of the financial statements.

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS (CONCLUDED)

FINANCIAL REPORTING - CALIFORNIA SCHOOL ACCOUNTING MANUAL (CONCLUDED)

Recommendation:

The District should establish appropriate procedures to monitor the fair value of the pooled investments in the county treasury. If fair value adjustments are required to ensure the financial statements are fairly presented, the District should follow the guidance in Procedure 425 of the California School Accounting Manual. Further, the District should also consider recording the adjustment on an annual basis even if the amounts are not material, since the required calculations and postings are relatively easy to perform.

District Response:

The District agrees to establish procedures to monitor the fair value of the pooled investments in the county treasury and to record fair value adjustments before the books are closed, when material to the financial statements.



2021-22 AUDIT FINDING CORRECTIVE ACTION

due to SCOE by March 15, 2023 or immediately following board approval

LEA: Kashua

Finding Category: 72000 (see list at bottom of page)

Finding Number: 2022-002 Page **Number:** 66

- A. Describe below specific corrective action(s) used in resolving the audit finding.
B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

Instructional Materials approved at the September board meeting will be included/updated in all future SARC reports.

C. Did this finding require a corrective report? ☐

Yes

No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____

KASHIA ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

2022 - 002 / 72000

SCHOOL ACCOUNTABILITY REPORT CARD - INSTRUCTIONAL MATERIALS

<u>Criteria:</u>	In accordance with Education Code Section 33126(b)(6), the school accountability report cards shall include, but is not limited to, assessments of the availability of sufficient textbooks and other instructional materials, as determined pursuant to Section 60119, for each pupil, including English Learners, in the core curriculum areas of reading/language arts, mathematics, science, and history/social science.
<u>Condition:</u>	The disclosures regarding the sufficiency of textbooks and other instructional materials for history/social science were not completed in the school accountability report card published by the District in 2021-22.
<u>Questioned Cost:</u>	None. This noncompliance has no fiscal impact.
<u>Context:</u>	At the September 8, 2021 meeting, the Board approved the resolution regarding the sufficiency of textbooks and instructional materials for 2021-22. The resolution stated there were sufficient textbooks and instructional materials provided to each student in mathematics, science, history/social science and English/language arts.
<u>Effect:</u>	The disclosures regarding the sufficiency of textbooks and other instructional materials in the school accountability report card published by the District in 2021-22 were not consistent with the information in the resolution adopted by the District's Board pursuant to Education Code Section 60119 for history/social science.
<u>Cause:</u>	The District did not reconcile the information presented in the school accountability report card to the information in the Board resolution.
<u>Recommendation:</u>	The District should evaluate current procedures to ensure that future school accountability report card disclosures regarding the sufficiency of textbooks and instructional materials are consistent with the information in the resolution adopted by the District's Board pursuant to Education Code Section 60119.
<u>District Response:</u>	The District will verify the School Accountability Report Card is reviewed by more than one person prior to presentation to ensure accurate information is presented to the public.

AUDIT CERTIFICATION**2021-22 FINANCIAL REPORT/AUDIT**

District/Charter Name Kashua School Sonoma County, California

In accordance with Education Code section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting, on or before January 31st (or for charter schools pursuant to Education Code section 47605) and

THEREBY, as written verification of said review, the Governing Board reviewed and accepted

on February 8, 2023 the Annual Financial Report as of June 30, 2022.

Tami Bell
(Signature) District Superintendent/Charter School Official

2/8/2023
Date

Tami Bell
Printed name

Submit the original signature copy of the Audit Certification by **February 15, 2023** to your **SCOE Advisor** at:

Business Services
Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403

SCOE Use only: reviewed by: _____ date reviewed: _____

SCOE BIZ

Business Services

Bulletin No. 23-10



Sonoma County
Office of Education

5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 ■ www.scoe.org

November 17, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services^{SL}
Subject: 2021-22 Audit Report and Audit Findings

Audit findings and resolution of such findings are the responsibility of the school districts and charters. The County Office of Education is responsible for reviewing school district audit findings related to the following areas:

- 10000** Attendance
- 20000** Inventory of Equipment
- 30000** Internal Control
- 60000** Miscellaneous
- 61000** Classroom Teacher Salaries
- 62000** Local Control and Accountability Plan
- 70000** Instructional Materials
- 71000** Teacher Misassignments
- 72000** School Accountability Report Card (SARC)

The County Office must determine whether the exceptions have been corrected or have an acceptable plan of correction. If the district's response to an audit finding listed in the audit report was sufficient, no further action is necessary. However, SCOE District Fiscal Management Advisors may request additional information for certain findings.

Please note that monetary findings listed in the audit report AND findings that are continually repeated year after year are of concern to us. Corrective action plans should be in place to ensure that an event is not repeated.

PLEASE:

1. Complete the following forms:

- a. **Audit Certification ~ attached**
- b. **Certification of Corrective Action (if audit findings) ~ attached**
- c. **Supporting documentation for Certification of Correction Action (if requested by SCOE District Fiscal Management Advisor)**

2. Return above to your SCOE District Fiscal Management Advisor by the indicated due dates.

Deadlines for responding to the audit are as follows:

December 1 **A written request for an *audit report filing extension* is due to SCOE before November 30, 2022.**

Districts: Please include the reason for the extension request and the expected date of audit submission on District letterhead and send via email or AV mail. Subsequently, SCOE will submit the extension request to the State Controller's Office (SCO) by December 15, 2022. The SCO and CDE will review the request *and accompanying justification* and provide notification as to whether the extension will be granted. SCOE will notify you when approved. The guidelines state that extensions will be granted only under extraordinary circumstances.

Independent Charters: There is no provision in the law for an extension of a charter school audit (E.C. 47605(m)). For extraordinary circumstances, please notify your Sponsoring District and SCOE of a potential delay. Please include the reason for the extension request and the expected date of audit submission on Charter letterhead and send to Sponsoring District and SCOE via email or AV mail.

December 15	2021-22 audit reports must be filed with the SCO, CDE, and SCOE. A copy of the management letter, if issued, must be submitted along with the LEA's annual report.
January 31	Review the annual audit, audit exceptions, going concerns, findings, board recommendations and corrective action plans contained in the independent audit report at a public meeting, as a regular board agenda item [E.C. 41020.3(a)].
February 15	Submit to the County Office an <u>Audit Certification</u> verifying the Board has approved the Audit.
March 15	Submit to the County Office a <u>Certification of Corrective Action</u> adopted by the Board [E.C. 41020(j)(2)].
April 1	Submit to the County Office verification that the governing board has approved a contract for audit services for the current fiscal year.
April 30	County may schedule and meet with the respective audit firms for an entrance interview for districts with financial concerns. Discussion will be focused on the manner in which findings are written; review of the changes that have occurred in the State Controller's audit guide; specific concerns about individual districts with qualified or negative interim reports or with other going concern issues. Also, prior-year Certification of Corrective Actions will be reviewed with the auditors.
May 15	County shall certify to the Superintendent of Public Instruction that all LEA audits have been reviewed, that all exceptions required to be reviewed have been reviewed, and note any exceptions which have not been corrected or where a correction plan is not in place [E.C. 41020(k)].

In summary, each district should follow these steps:

Step 1:

- a) Request that your Board accept the 2021-22 Audit by **January 31st**.
- b) After the Board approves the Audit, complete the attached Audit Certification form and submit to SCOE Advisor by **February 15th**.

Step 2:

- a) Discuss with your Board any audit findings and corrective actions necessary (at a meeting on or before **January 31**).
- b) Complete the Certification of Corrective Action and the Audit Finding Corrective Action sheets, after resolution of all findings, and send to your SCOE Advisor by **March 15th**.
- c) If you prefer to complete steps 1 and 2 at the same time, submit both the Certification of Corrective Action and the Audit Finding Corrective Action sheets to SCOE on or before **March 15th**.
- d) Complete any and all Audit Adjustments by Second Interim Report, **at the latest, or immediately following board approval**.

Review the California State Accounting Manual (CSAM), Procedure 215, for more information on Audit Adjustments.

If you have questions, please call your SCOE Advisor or call the Director, External Fiscal Services at 524-2635. We appreciate your attention to this matter.

To assist with your understanding of the annual audit process, last year's Audit Review Process Manual has been attached.

Fund 01 - General Fund		Fiscal Year 2023 through 06/30/2023				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	286,622.00	166,042.65		120,579.35	42%
Federal Revenue	(8100-8299)	119,607.00	(1,807.00)		121,414.00	102%
Other State Revenue	(8300-8599)	532,505.00	494,846.49		37,658.51	7%
Other Local Revenue	(8600-8799)	108,083.00	106,894.85		1,188.15	1%
Total Revenues		1,046,817.00	765,976.99		280,840.01	27%
EXPENDITURES						
Certificated Salaries	(1000-1999)	39,451.00	11,276.32	18,439.88	9,734.80	25%
Classified Salaries	(2000-2999)	77,455.00	47,737.50	15,960.00	13,757.50	18%
Employee Benefits	(3000-3999)	52,235.00	18,923.54	23,880.72	9,430.74	18%
Books and Supplies	(4000-4999)	31,144.00	14,380.12	.00	16,763.88	54%
Services & Operating Expenses	(5000-5999)	832,073.00	206,837.34	60,760.28	564,475.38	68%
Capital Outlay	(6000-6999)	2,845.00	2,845.27	.00	(0.27)	0%
Total Expenditures		1,035,203.00	302,000.09	119,040.88	614,162.03	59%
Operating Surplus/(Deficit)		11,614.00	463,976.90	344,936.02		
Beginning Fund Balance		570,845.00	570,843.70	570,843.70		
Net Ending Fund Balance		582,459.00	1,034,820.60	915,779.72		
*** calculated ***						
Components of Ending Fund Balance						
Reserve economic Uncertainty - 9789		75,000.00	.00			
Undesignated/unappropriated - 9790		507,459.00	.00			
Ending Fund Balance		582,459.00	.00			

Misc Income #3807
 Elem Ed < 3944 >
 Business Services < 3000 >
 Maintenance/ < 28,167 >
 Waste Disposal
 < 31,304 >

Notes:
 * Operating Surplus
 (More Revenue than
 Expenditures) #11,614

** Reading & Literacy
 Grant #450,000

Entire
2nd Interim Report
will be emailed to board
members and posted on
Kashia's website prior to the
March 8, 2023
Board Meeting

Attached
General Fund
Combined
Unrestricted
Restricted
LCFF

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	241,185.00	286,622.00	165,941.49	286,622.00	0.00	0.0%
2) Federal Revenue		8100-8299	101,697.00	119,607.00	(1,807.00)	119,607.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,148.00	82,498.00	44,846.49	532,505.00	450,007.00	545.5%
4) Other Local Revenue		8600-8799	101,087.00	104,283.00	106,094.85	108,083.00	3,800.00	3.6%
5) TOTAL, REVENUES			463,117.00	593,010.00	315,075.83	1,046,817.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	96,521.00	38,744.00	6,666.35	39,451.00	(707.00)	-1.8%
2) Classified Salaries		2000-2999	49,483.00	71,913.00	40,081.25	77,455.00	(5,542.00)	-7.7%
3) Employee Benefits		3000-3999	42,195.00	50,591.00	12,443.50	52,235.00	(1,644.00)	-3.2%
4) Books and Supplies		4000-4999	18,857.00	30,176.00	11,682.99	31,144.00	(968.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	233,962.00	355,823.00	157,289.52	832,073.00	(476,250.00)	-133.8%
6) Capital Outlay		6000-6999	0.00	2,845.00	2,845.27	2,845.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			441,018.00	550,092.00	231,008.88	1,035,203.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,099.00	42,918.00	84,066.95	11,614.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,099.00	42,918.00	84,066.95	11,614.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	508,577.00	594,667.00		594,667.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(23,822.00)	(23,822.00)	New
c) As of July 1 - Audited (F1a + F1b)			508,577.00	594,667.00		570,845.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,577.00	594,667.00		570,845.00		
2) Ending Balance, June 30 (E + F1e)			530,676.00	637,585.00		582,459.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2022-23 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	241,185.00	286,622.00	165,941.49	286,622.00	0.00	0.0%
2) Federal Revenue		8100-8299	75,000.00	75,000.00	1,874.00	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,859.00	1,859.00	1,110.10	1,866.00	7.00	0.4%
4) Other Local Revenue		8600-8799	6,000.00	10,500.00	9,639.85	14,300.00	3,800.00	36.2%
5) TOTAL, REVENUES			324,044.00	373,981.00	178,565.44	377,788.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,892.00	5,120.00	5,029.97	10,540.00	(5,420.00)	-105.9%
2) Classified Salaries		2000-2999	30,500.00	36,265.00	21,961.25	39,385.00	(3,120.00)	-8.6%
3) Employee Benefits		3000-3999	29,170.00	24,685.00	5,573.65	25,738.00	(1,053.00)	-4.3%
4) Books and Supplies		4000-4999	17,448.00	22,900.00	9,982.99	22,168.00	732.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	174,935.00	229,566.00	148,451.83	255,816.00	(26,250.00)	-11.4%
6) Capital Outlay		6000-6999	0.00	2,845.00	2,845.27	2,845.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			301,945.00	321,381.00	193,844.96	356,492.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,099.00	52,600.00	(15,279.52)	21,296.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,099.00	52,600.00	(15,279.52)	21,296.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	508,577.00	552,460.00		552,460.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(23,822.00)	(23,822.00)	New
c) As of July 1 - Audited (F1a + F1b)			508,577.00	552,460.00		528,638.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,577.00	552,460.00		528,638.00		
2) Ending Balance, June 30 (E + F1e)			530,676.00	605,060.00		549,934.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2022-23 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	75,000.00		75,000.00		
Unassigned/Unappropriated Amount		9790	459,676.00	530,060.00		474,934.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	118,979.00	143,466.00	85,549.00	143,466.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,446.00	20,811.00	10,102.00	20,811.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300.00	594.00	297.93	594.00	0.00	0.0%
Timber Yield Tax		8022	200.00	600.00	259.09	600.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	110,760.00	113,076.00	64,198.10	113,076.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,500.00	3,720.00	3,604.70	3,720.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,000.00	2,000.00	836.67	2,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,000.00	2,355.00	1,094.00	2,355.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			241,185.00	286,622.00	165,941.49	286,622.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			241,185.00	286,622.00	165,941.49	286,622.00	0.00	0.0%

2022-23 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,697.00	44,607.00	(3,681.00)	44,607.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,289.00	80,639.00	43,736.39	530,639.00	450,000.00	558.0%
4) Other Local Revenue		8600-8799	95,087.00	93,783.00	96,455.00	93,783.00	0.00	0.0%
5) TOTAL, REVENUES			139,073.00	219,029.00	136,510.39	669,029.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,629.00	33,624.00	1,636.38	28,911.00	4,713.00	14.0%
2) Classified Salaries		2000-2999	18,983.00	35,648.00	18,120.00	38,070.00	(2,422.00)	-6.8%
3) Employee Benefits		3000-3999	13,025.00	25,906.00	6,869.85	26,497.00	(591.00)	-2.3%
4) Books and Supplies		4000-4999	1,409.00	7,276.00	1,700.00	8,976.00	(1,700.00)	-23.4%
5) Services and Other Operating Expenditures		5000-5999	59,027.00	126,257.00	8,837.69	576,257.00	(450,000.00)	-356.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			139,073.00	228,711.00	37,163.92	678,711.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(9,682.00)	99,346.47	(9,682.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(9,682.00)	99,346.47	(9,682.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	42,207.00		42,207.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	42,207.00		42,207.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	42,207.00		42,207.00		
2) Ending Balance, June 30 (E + F1e)			0.00	32,525.00		32,525.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	32,525.00		32,525.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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Kashia Elementary (70888) - 2nd Interim									
3/15/2023									
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 166,381	\$ 166,381	\$ 174,807	\$ 243,055	\$ 255,812	\$ 266,023	\$ 275,919	\$ 285,493	
Supplemental and Concentration Grant funding in the LCAP year	\$ 36,009	\$ 36,009	\$ 41,804	\$ 42,785	\$ 33,607	\$ 31,378	\$ 28,290	\$ 29,270	
Percentage to Increase or Improve Services	21.64%	21.64%	23.91%	17.60%	13.14%	11.80%	10.25%	10.25%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	12	16	9	8	10	10	10	10	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	12	16	9	8	10	10	10	10	
Unduplicated Pupil Count	12	16	8	8	8	8	8	8	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	12	16	8	8	8	8	8	8	
Rolling %, Supplemental Grant	100.0000%	100.0000%	97.3000%	96.9700%	88.8900%	85.7100%	80.0000%	80.0000%	
Rolling %, Concentration Grant	100.0000%	100.0000%	97.3000%	96.9700%	88.8900%	85.7100%	80.0000%	80.0000%	

Kashia Elementary (70888) - 2nd Interim										3/15/2023	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING															
General Assumptions															
COLA & Augmentation											13.26%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor											0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor											0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement															
Base Grant												\$255,812	\$266,023	\$275,919	\$285,493
Grade Span Adjustment												-	-	-	-
Supplemental Grant												15,009	14,497	14,035	14,522
Concentration Grant												18,598	16,881	14,255	14,748
Add-ons: Targeted Instructional Improvement Block Grant												782	782	782	782
Add-ons: Home-to-School Transportation												-	-	-	-
Add-ons: Small School District Bus Replacement Program												-	-	-	-
Add-ons: Transitional Kindergarten												-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid												\$217,393	\$286,183	\$304,991	\$315,545
Miscellaneous Adjustments												-	-	-	-
Economic Recovery Target												-	-	-	-
Additional State Aid												-	-	-	-
Total LCFF Entitlement												203,172	286,622	304,991	315,545
LCFF Entitlement Per ADA												203,172	286,622	304,991	315,545
Components of LCFF By Object Code															
State Aid (Object Code 8011)												82,777	143,466	142,775	147,689
EPA (for LCFF Calculation purposes)												11,908	20,811	33,476	37,819
Local Revenue Sources:															
Property Taxes (Object Code 8021 to 8089)												122,708	122,345	128,750	130,037
In-Lieu of Property Taxes (Object Code 8096)												-	-	-	-
Property Taxes net of In-Lieu												122,708	122,345	128,750	130,037
TOTAL FUNDING												217,393	286,622	304,991	315,545
Basic Aid Status															
Excess Taxes												-	-	-	-
EPA in Excess to LCFF Funding												-	-	-	-
Total LCFF Entitlement												217,393	286,622	304,991	315,545
SUMMARY OF EPA															
% of Adjusted Revenue Limit - Annual												73.31789035%	42.11000000%	42.11000000%	42.11000000%
EPA (for LCFF Calculation purposes)												11,908	20,811	33,476	37,819
EPA, Current Year (Object Code 8012)												11,908	20,811	33,476	37,819
(P-2 plus Current Year Accrual)												11,908	20,811	33,476	37,819
EPA, Prior Year Adjustment (Object Code 8019)												(3,557.00)	-	-	-
(P-A less Prior Year Accrual)												(3,557.00)	-	-	-
Accrual (from Data Entry tab)												-	-	-	-

Kashia Elementary (70888) - 2nd Interim										3/15/2023					
2019-20		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES															
Base Grant: (Excludes add-ons for TILG and Transportation)															
\$		\$		\$		\$		\$		\$		\$		\$	
\$		\$		\$		\$		\$		\$		\$		\$	
21.64%		21.64%		23.91%		17.60%		13.14%		11.80%		10.25%		10.25%	
Percentage to Increase or Improve Services															
SUMMARY OF STUDENT POPULATION															
Unduplicated Pupil Population															
Enrollment		12		16		9		8		10		10		10	
COE Enrollment		-		-		-		-		-		-		-	
Total Enrollment		12		16		9		8		10		10		10	
Unduplicated Pupil Count		12		16		8		8		8		8		8	
COE Unduplicated Pupil Count		-		-		-		-		-		-		-	
Total Unduplicated Pupil Count		12		16		8		8		8		8		8	
Rolling %, Supplemental Grant		100.0000%		100.0000%		97.3000%		96.9700%		88.8900%		85.7100%		80.0000%	
Rolling %, Concentration Grant		100.0000%		100.0000%		97.3000%		96.9700%		88.8900%		85.7100%		80.0000%	

Kashia Elementary (70888) - 2nd Interim									
3/15/2023									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	-	-	10.19	10.19	7.69	6.84	-	-
Combined Subtotal	-	-	-	10.19	10.19	7.69	6.84	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	-	-	10.19	7.69	6.84	8.00	-	8.00
Combined Subtotal	-	-	-	10.19	7.69	6.84	8.00	-	8.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	9.59	10.19	10.19	7.69	6.84	8.00	8.00	-	8.00
Combined Subtotal	9.59	10.19	10.19	7.69	6.84	8.00	8.00	-	8.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	-	-	-	9.36	8.24	7.51	7.61	-	5.33
Combined Subtotal	-	-	-	9.36	8.24	7.51	7.61	-	(5.33)
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-	-
NSS	10.19	10.19	7.69	6.84	8.00	8.00	-	-	-
Combined Subtotal	10.19	10.19	7.69	6.84	8.00	8.00	-	-	-
Change in LCFF ADA (excludes NSS ADA)									
No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change

SERVICES AGREEMENT

THIS AGREEMENT is entered into as of the date signed below, by and between Kashia School District, a public school district and Unicare Group Consultants (Contractor); and Whereas Kashia School District has need of specialized services not otherwise available; and Whereas Unicare Group Consultants represents that it has the specialized skill and knowledge to provide such services.

The parties to hereby agree as follows:

1. **SCOPE of SERVICES:** Unicare Group Consultants shall perform the following services: Provide an estimated 1 to 1.5 hours weekly from March 9th through March 31, 2023; provide an estimated 4 hours weekly from April 1st through April 30, 2023; and provide an estimated 5 hours weekly from May 1st through May 31, 2023 of specialized deaf and hard of hearing services for Kashia School District's student, Liliana Magdaleno.
2. **LOCATION OF SERVICES:** Services shall be delivered during virtual sessions and will follow the Kashia School District school calendar.
3. **TERM OF AGREEMENT:** This contract is in effect from the signing of this contract, March 9, 2023, through May 31, 2023 and will follow the Kashia School District school calendar.
4. **COMPENSATION:** Unicare Group Consultants, shall be compensated at the following rates:

\$150 per hour professional training including materials, intake meeting to access needs and one follow up meeting with staff after training.

\$150 per hour staff consultation includes materials, intake meeting to assess needs, emails and ongoing follow up meetings with staff after initial training.

\$200 per hour includes two observations, parent and educator/provider interview, written report. Additional hours added for meeting attendance.

\$100 per hour private academic tutoring includes materials, intake meeting to assess needs, session notes, and written progress report per cycle.

\$100 per hour private academic tutoring includes materials, intake meeting to assess needs, session notes, and written progress report per cycle.

\$150 per hour includes review of formal paperwork (IEP/IFSP/504 Plan etc.) parent and educator/provider consultation, written report. Additional hours added for meeting attendance.

Kashia School District

31510 Skaggs Spring Road
P.O. Box 129 Stewarts Point, CA 95480
707-785-9682 phone 707-785-2802 fax

5. **PAYMENT SCHEDULE:** Payment for work shall be made upon submission of invoice for services rendered and the Kashia School District's written approval of the work.
 6. **GENERAL TERMS AND CONDITIONS:** This agreement includes the general terms and conditions as set forth on the following pages, and the Kashia School District, by executing this agreement, agrees to comply with all general terms and conditions.
 7. **EMPLOYEES:** Unicare Group Consultants shall at all times enforce strict discipline and good order among his/her employees and shall not employ or work any unfit person or anyone not skilled in work assigned to him or her. Any person in the employ of the Contractor whom the District may deem incompetent or unfit shall be dismissed from the job site and shall not again be employed at site without written consent of the District. All employees of the Contractor who will be in individual contact with students must have a valid fingerprint and background check completed prior to undertaking responsibilities.
 8. **CONTRACTOR SUPERVISION:** When necessary, Contractor shall provide competent supervision of personnel employed on the job site, use of equipment, and quality of professional services.
 9. **ASSIGNMENT OF AGREEMENT AND PURCHASE ORDER:** The Contractor shall not assign nor transfer by operation of law or otherwise any or all of its rights, burdens, duties, or obligations under this agreement without prior written consent of the District.
 10. **HOLD HARMLESS AGREEMENT:** Each of the parties hereto shall be solely liable for negligent or wrongful acts or omissions of its agents, officers, employees or volunteers relating to or during the performance of this Agreement, and if either party becomes liable for damages caused by its agents, officers, employees or volunteers it shall pay such damages without contribution by the other party. Each party hereto agrees to indemnify, defend and save harmless the other party, its agents, officers, employees or volunteers from any and all claims and losses proximately caused by its own solely negligent or wrongful acts or omissions.
 11. **TERMINATION OF AGREEMENT:** This agreement shall terminate on the last day of service as written in Article 3 except:
 - a. Kashia School District may terminate at any time if Unicare Group Consultants does not perform, or refuses to perform according to this agreement.
 - b. Kashia School District may terminate services of Contractor at any time if, in the professional judgment of the management supervisor named herein, Contractor's performance is unsatisfactory as to the manner of performance or the product of said performance fail to meet the District's requirements.
 - c. In the event of early termination, Contractor shall be paid for all work or services performed to the date of termination together with an amount of approved expenses due and owing.
 - d. Either party may terminate this agreement at any time during the term of this agreement upon thirty (30) days written notice.
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12. **PERMITS AND LICENSES:** The Contractor and all of its employees, agents, and sub-contractors shall secure and maintain in force, at Contractor's sole cost and expense, such licenses and permits as required by law, in connection with the furnishing of services, materials, or supplies herein listed.
13. **CONTRACTOR NOT OFFICER, EMPLOYEE OR AGENT OF DISTRICT:** While engaged in carrying out other terms and conditions of this agreement, the CONTRACTOR is an independent contractor, and not an officer, employee, agent, partner or joint venture of the District.
14. **ANTI-DISCRIMINATION:** It is the policy of the Kashia School District Board of Education that in connection with all work performed under agreements, there be no discrimination against any employee engaged in the work because of race, religion, ethnic background, or national origin, language, gender, sexual orientation, economic status, physical or development disabilities, or other special needs, and therefore the Contractor agrees to comply with the applicable Federal and California Laws including but not limited to the California Fair Employment Practice Act, beginning with Labor Code Section 1410 and Labor Code, Section 1735. In addition, the Contractor agrees to require such compliance by all sub-contractors employed on the work by it.
15. **INSURANCE:** The Contractor shall not commence work under this Agreement until it has obtained the insurance required under this paragraph and satisfactory proof of such insurance has been submitted and approved by the District. Except for workers compensation insurance, the policy shall not be amended or modified and the coverage amounts shall not be amended or modified and the coverage amounts shall not be reduced without the District's written consent. District shall be named as an additional insured and be furnished thirty (30) days written notice prior to cancellation.
 - A. The Contractor shall procure and shall maintain during the life of this agreement Workers Compensation Insurance on all of its employees to be engaged in work on the project under this agreement.
 - B. Contractor shall procure and maintain during the life of this agreement, a policy of general liability including sexual abuse and molestation and automobile liability insurance in the amount of \$1,000,000 CSL for bodily injury and property damage, which policy shall name District as additional insured.
16. **GOVERNING LAW:** This agreement shall be governed by and construed in accordance with the laws of the State of California.

Compliance with Law: Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor shall comply with all applicable federal, state, and local laws, rules, regulations and ordinances, including but not limited to fingerprinting under Education Code section 45125.1, confidentiality of records, Education Code Section 49406 and others. Contractor agrees that it shall comply with all legal requirements for the performance of duties under this Agreement and that failure to do so shall constitute material

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breach. At all times, while engaged in Services and in-person Services are required, Contractor and its subcontractors must comply with all federal, state and local public health orders, including but not limited to orders of the local County Health Officer, related to COVID-19 or other public health emergencies.

17. ATTORNEYS FEES: If any action is brought by either party against the other party hereunder, the prevailing party shall be entitled to recover from the party reasonable attorneys' fees, costs and expenses incurred in connection with the prosecution or defense of such action.
 18. MODIFICATION: Any waiver, amendment, modification, consent or acquiescence with respect to this agreement or any provision of this agreement or with respect to any failure to perform in accordance therewith shall be set forth in writing and duly executed by or on behalf of the party to be bound hereby. No changes or alterations to this agreement shall be made without specific prior written approval by the District.
 19. SEVERABILITY: If any provision of this Agreement is held to be invalid or unenforceable, that provision shall be severed from the Agreement and the remaining provisions shall remain in effect.
 20. FORCE MAJEURE: Neither party shall be liable under the Agreement as a result of any delay, failure or interruption resulting from acts of God, acts of civil or military authorities, acts or orders of governmental authorities, catastrophes or any other occurrences or circumstances beyond the parties' reasonable control.
 21. ENTIRE AGREEMENT: This Agreement constitutes the entire agreement between the parties with respect to the subject matter of this Agreement. There are no agreements, understandings, representations or warranties, whether written or oral, between the parties other than those set forth in the Agreement.
 22. NOTICES: All notices concerning this agreement must be in writing and mailed via USPS to:

SCHOOL DISTRICT Kashia School District Superintendent/Principal PO Box 129 Stewarts Point, CA 95480	CONTRACTOR Leslie Manjarrez Member 2638 46 th Ave San Francisco, CA 94116
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 23. IN WITNESS WHEREOF, the parties hereto have subscribed to this Agreement and agree to the General Terms and Conditions.
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Kashia School District

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P.O. Box 129 Stewarts Point, CA 95480
707-785-9682 phone 707-785-2802 fax

Signed: _____

Terri B. Bell

Date: _____

Date: 3/08/2023

Unicare Group Consultants
Employer ID: 87-1903374
2638 46th Avenue
San Francisco, CA 94116
760-996-5520
info@unicaregroupconsultants.org

Kashia School District
Superintendent/Principal
PO Box 129
Stewarts Point, CA 95480
707-785-9682
tbell@scoe.org

Email invoices to:
Patti Pomplin, CBO
ppomplin@kashiaesd.org
