

**Galt Joint Union Elementary School District**  
**Board of Education**  
*“Building a Bright Future for All Learners”*

**Regular Board Meeting**  
**September 23, 2020**  
**6:00 p.m. Closed Session**  
**7:00 p.m. Open Session**

**To Join Meeting:** <https://galt-k12-ca.zoom.us/j/89417866354?pwd=WIEwKzk0UTF3WGRjemJZbUlacVBqQT09>  
**Passcode: 306033**  
**Webinar/Meeting ID: 894 1786 6354**  
**Telephone: 669-900-6833**

# AGENDA

The teleconference meeting is being recorded and is being held pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020. The open and closed session is being held by phone or video conference.

The public may observe the open session meeting by using the zoom link or phone number on the agenda.

Public Comment will be accepted by teleconference following the teleconference protocol included in the board packet.

- Public Comment is limited to three minutes or less.
- Comments indicating agenda topics can also be emailed to [kbock@galt.k12.ca.us](mailto:kbock@galt.k12.ca.us) by 12:00 p.m. on September 22, 2020 and is limited to 450 words.

Individuals requiring reasonable modifications to access the meeting or accommodations in order to observe or participate in the Board meeting are invited to contact Kauai Bock at 209-744-4545 or at [kbock@galt.k12.ca.us](mailto:kbock@galt.k12.ca.us) by September 22, 2020.

**A. 6:00 p.m. – Closed Session: Video Teleconference**

**B. Announce Items to be Discussed in Closed Session, Adjourn to Closed Session**

1. CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Proposed School Site Within Simmerhorn Project and Related Projects, Government Code §54956.8
  - East Galt Infill Annexation/Simmerhorn Ranch Project
  - Summerfield at Twin Cities Project
  - Fairway Oaks Project District Project
2. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6  
Agency Negotiator: Karen Schauer, Lois Yount, Donna Mayo-Whitlock, Claudia Del Toro-Anguiano
  - Employee Agency: (GEFA) Galt Elementary Faculty Association
  - Employee Agency: (CSEA) California School Employee Association
  - Non-Represented Employees

**C. Adjourn Closed Session, Call Meeting to Order, Flag Salute, Announce Action Taken in Closed Session**

**D. Teleconference Board Meeting Protocol**

**E. Reports**

**LCAP GOAL 1**

*Develop and implement a personalized learning and strengths-based growth plan for every learner that articulates and transitions to high school learning pathways while closing the achievement gap.*

1. James B. McClatchy Foundation Pre-Kindergarten and English Learner Grant
2. Reopening Schools Progression to On Campus Learning and Services

**LCAP GOAL 2**

*Implement California State Standards in classrooms and other learning spaces through a variety of blended learning environments while closing the achievement gap.*

**LCAP GOAL 3**

*Processes and measures for continuous improvement and accountability are applied throughout the district, including personalized evaluation processes for educators.*

**LCAP GOAL 4**

*School facilities are safe, healthy, hazard free, clean and equipped for 21<sup>st</sup> century learning*

**F. Governance Team Discussion**

1. California School Boards Association (CSBA) Annual Education Conference, Virtual

**G. Routine Matters/New Business**

202.115 Consent Calendar MOTION

a. Approval of the Agenda

At a regular meeting, the Board may take-action upon an item of business not appearing on the posted agenda if, first, the Board publicly identifies the item, and second, one or more of the following occurs:

- 1) The Board, by a majority vote of the full Board, decides that an emergency (as defined in Government Code section 54956.5) exists; or
- 2) Upon a decision by a two-thirds vote of the Board, or if less than two-thirds of the Board members are present, a unanimous vote of those present, the Board decides that there is a need to take immediate action and that the need for action came to the attention of the District after the agenda was posted; or
- 3) The item was posted on the agenda of a prior meeting of the Board occurring not more than five calendar days prior to the date of this meeting, and at the prior meeting, the item was continued to this meeting.

- b. Minutes: August 26, 2020 Regular Board Meeting  
Minutes: September 15, 2020 Special Board Meeting

- c. Payment of Warrants:  
Vendor Warrant Numbers: 21366689, 21367012-21367067, 21367839-21367888, 21368564, 21368858-21368921, 21369557-21369594  
Certificated/Classified Payrolls Dated: 9/10/2020, 8/31/2020

- d. Personnel
  1. Resignations/Retirement
  2. Leave of Absence Request
  3. New Hires

e. Donations

202.116 Consent Calendar (Continued) – Items Removed for Later Consideration CC  
Items  
Removed

202.117 Board Consideration of Approval of GJUESD Actuarial Study of Retiree Health Liabilities as of June 30, 2020 MOTION

202.118 Board Consideration of Approval of Learning Continuity and Attendance Plan 2020-21 MOTION

- |         |   |                |
|---------|---|----------------|
| 202.119 | Public Hearing Regarding the Sufficiency of Instructional Materials and Determination through a Resolution Whether Each Student has Sufficient Textbooks and Instructional Materials Pursuant to Education Code 60119 | PUBLIC HEARING |
| 202.120 | Board Consideration of Approval of Resolution #4 GJUESD Resolution Regarding Sufficiency of Instructional Materials   | MOTION         |

**H. Public Comments** for topics not on the agenda

*Public comment is limited to three minutes or less pending Board President approval. Community members who cannot wait for the related agenda item may also request to speak at this time.*

**I. Pending Agenda Items**

1. School District Properties
2. Low Performing Block Grant: Mathematics

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*The next regular meeting of the GJUESD Board of Education: October 28, 2020*

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Board agenda materials are available for review at the address below.

Galt Joint Union Elementary School District  
1018 C Street, Suite 210, Galt, CA 95632  
(209) 744-4545

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## Board Meeting Agenda Item Information

|  |  |
|--|--|
| <b>Meeting Date:</b> September 23, 2020  | <b>Agenda Item:</b> Closed Session                 |
| <b>Presenter:</b> Karen Schauer  | <b>Action Item:</b><br><b>Information Item:</b> XX |
| <ol style="list-style-type: none"> <li style="margin-bottom: 20px;"> <b>1. CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Proposed School Site Within Simmerhorn Project and Related Projects, Government Code §54956.8</b> <ul style="list-style-type: none"> <li>▪ East Galt Infill Annexation/Simmerhorn Ranch Project</li> <li>▪ Summerfield at Twin Cities Project</li> <li>▪ Fairway Oaks Project District Project</li> </ul> </li> <li> <b>2. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6</b><br/>           Agency Negotiator: Karen Schauer, Lois Yount, Donna Mayo-Whitlock, Claudia Del Toro-Anguiano           <ul style="list-style-type: none"> <li>▪ Employee Agency: (GEFA) Galt Elementary Faculty Association</li> <li>▪ Employee Agency: (CSEA) California School Employee Association</li> <li>▪ Non-Represented Employees</li> </ul> </li> </ol> |  |



Galt Joint Union Elementary School District  
**TELECONFERENCE BOARD MEETING**  
**WEBINAR PROTOCOL**

**A. SESSION INTRODUCTION**

1. Session is being recorded
2. Devices are muted

**B. MAKING PUBLIC COMMENT PER ACTION ITEM**

**Email Public Comment**

1. Email public comments, sent to [kbock@galt.k12.ca.us](mailto:kbock@galt.k12.ca.us) by 12:00 p.m. on the Tuesday prior to the board meeting, will be read aloud by a meeting facilitator.
2. Email public comment is limited to 450 words.

**Teleconference Webinar Public Conference**

1. As the board meeting progresses, **please use the raised hand icon** to make public comment for items on the agenda.
2. A meeting facilitator will announce your name, when it is your turn to provide public comment.
3. When unmuted, please state your name and indicate the agenda topic you are commenting upon.
4. Public comment is three minutes.

**C. BOARD VOTE and CONNECTIVITY**

1. For action items, the motion will be followed by a roll call vote.
2. Should a board member lose connectivity by teleconference or phone, the meeting will be delayed five minutes before reconvening.



## Board Meeting Agenda Item Information

|   |  |
|---|--|
| <b>Meeting Date:</b> September 23, 2020 | <b>Agenda Item:</b> Reports                        |
| <b>Presenter:</b> Karen Schauer         | <b>Action Item:</b><br><b>Information Item:</b> XX |

### LCAP GOAL 1

*Develop and implement a personalized learning and strengths-based growth plan for every learner that articulates and transitions to high school learning pathways while closing the achievement gap.*

1. James B. McClatchy Foundation Pre-Kindergarten and English Learner Grant
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### LCAP GOAL 2

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### LCAP GOAL 4

*School facilities are safe, healthy, hazard free, clean and equipped for 21<sup>st</sup> century learning*



## LCAP GOAL 1

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### **LCAP GOAL 1**

*Develop and implement a personalized learning and strengths-based growth plan for every learner that articulates and transitions to high school learning pathways while closing the achievement gap.*

#### **1. James B. McClatchy Foundation Pre-kindergarten and English Learner Grant**

*Karen Schauer Ed.D., Superintendent, Donna Mayo-Whitlock, Educational Services Director*

#### **2. Reopening Schools Progression to On Campus Learning and Services**

*Karen Schauer Ed.D., Superintendent, Lois Yount, Business Services Director, Claudia Del Toro-Anguiano, Curriculum Director, Donna Mayo-Whitlock, Educational Services Director*

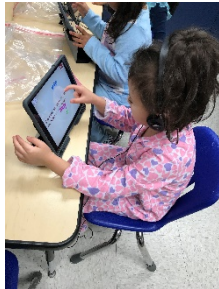
- a. Staffing Roles
- b. Local Survey Development & CALSCHLS Survey Research
- c. 1-To-1 Assessment and Learning Loss Considerations
- d. Small Group Cohorts
- e. Elementary Waiver

## ***FOR IMMEDIATE RELEASE***

*September 3, 2020*

### **\$3.7M in Grants Awarded to Four School Districts by the James B. McClatchy Foundation, Supporting the Central Valley's Youngest Learners**

*The Foundation's Growing Strong Learners Initiative proves promising with a 22% increase in English Learner Pre-K enrollment. Year-two funding poised for further success.*



Growing Strong Learners in action: Young students from Galt Joint Union Elementary and Cutler-Orosi Joint Unified School districts; the communities of Robla Elementary and Firebaugh-Las Deltas Unified School districts.

**Media Inquiries:** [Elise Spang](#)

**916-979-9166 x803**

Press Release in [Spanish](#)

**SACRAMENTO, CA, September 3, 2020** – About [1 in 5](#) students in California are English Learners (ELs), representing [1.2M](#) children, with nearly [21%](#) of those in Central Valley counties. For over two decades, the [James B. McClatchy Foundation](#) (JBMF) has been funding grants to ensure the Central Valley's youngest EL students are not forgotten. Children in the critical ages of learning from birth-to-five are at greatest risk of



falling behind. “The vast majority of English Learners in the K-12 system are in kindergarten, so it was critical for the Foundation to focus at the Pre-K level, giving these children and their families the earliest possible start to academic and lifelong success.” said JBMF Board Member and Chair of its Education Committee, Maggie Carrillo Mejia, PhD.

Today, amplified by widespread cases of COVID-19 throughout the region, the inspiring staff and educators at four Central Valley school districts are determined to prepare their youngest English Learners at the Pre-Kindergarten level for lasting school success through innovation, support, and persistence in distance learning. These extraordinary teams are bolstering their continued efforts by providing families with everything from WiFi hotspots, iPads, Chromebooks, distance learning packets, books, and art supplies to basic needs like mental health resources, translation services, and a combined 58,000 weekly family meals. To support their heroic work, JBMF is funding a multi-year grant program aimed at lifting up the earliest English Learners across the Central Valley.

JBMF’s multi-year Growing Strong Learners Pre-Kindergarten Initiative highlights [four key priority areas](#) essential to kindergarten readiness for English Learners: 1) Family Engagement; 2) Developing Leadership; 3) Building Educator Capacity; and 4) Using Data. The four awardees continuing to demonstrate their success in specific grant areas of focus are:

- [Cutler-Orosi Joint Unified School District](#) in Tulare County: Providing Bilingual Outreach Aides for parents, and building a new, robust, research-based home visiting program that aligns with state standards.
- [Firebaugh-Las Deltas Unified School District](#) in the city of Firebaugh: Creating a Professional Learning Community (PLC) among their preschool educators and other childcare providers in the community.

- [Galt Joint Union Elementary School District](#) in Sacramento County: Mobilizing a Pre-K team to develop dual-language immersion (DLI) programs and train teachers in best practices and evidence-based curriculum.
- [Robla Elementary School District](#) in Sacramento County: Hiring a new School Readiness Coordinator to oversee critical data collection, analysis, and dissemination.

"With the incredible challenges facing families, students, and schools in these very difficult times, we are grateful to JBMF for supporting and addressing the digital divide by funding a one to one device for all English Learners in Cutler-Orosi preschools, transitional kindergarten classrooms, and kindergarten classrooms." said Superintendent Yolanda Valdez with Cutler-Orosi Joint USD. "We feel very fortunate to be awarded this grant and appreciate the support, resources, and attention the Foundation has afforded us."

[Growing Strong Learners](#) has realized a 22% increase in enrollment across all districts since its first year, growing from 450 to over 550 students. The latest grant awards range from \$750K to \$1.2M per district, \$3.7M for 2020-2022, with total JBMF program funding since inception estimated at \$5.7M.

"We discovered that by stepping in early at the Pre-K stage, the positive effects can be profound, including improvements in a child's social and cognitive skills and readiness for school, as well as providing support for parents who need to balance parenting with earning a family income," added Priscilla Enriquez, CEO of JBMF. "With Growing Strong Learners, we're proud to support districts up and down the Central Valley, while reducing the need for later stage intervention in K-12 or beyond in higher education."

Through these successful partnerships and positive outcomes, JBMF aims to invest in, learn from, and provide capacity support to create a system that best supports Central Valley English Learners and their families. These programs will serve as a model for

other Central Valley districts to replicate and build upon, with the ultimate goal of closing equity, access, and achievement gaps for English Learners.

### **About JBMF**

The James B. McClatchy Foundation, formerly known as the Central Valley Foundation, was founded in 1994 by Susan and the late James B. McClatchy who together envisioned an organization that builds brilliant futures in California's Central Valley through support for English Learners and First Amendment protections of free speech, freedom of expression, and a free press. Over 23 years, the Foundation has made annual grants across its footprint in the Central Valley and continues to seek promising new ways to advance the region's most valuable resource – the abundant cultural wealth of its people. The James B. McClatchy Foundation is a 501(c)(3) nonprofit philanthropic organization and is not affiliated with the McClatchy Company or McClatchy publications. JBMF accepts grant proposals only by invitation.

For more information or to coordinate interviews with grant recipients, please contact:  
Elise Spang, Sr. Learning Advisor, [elise@jbmcclatchyfoundation.org](mailto:elise@jbmcclatchyfoundation.org), 916-979-9166 x803

Or reach out directly to:

Superintendent Yolanda Valdez at Cutler-Orosi Joint Unified School  
District, [yvaldez@cojUSD.org](mailto:yvaldez@cojUSD.org), (559) 528-4763 x1102

Superintendent Russell Freitas at Firebaugh-Las Deltas Unified School  
District, [rfreitas@fldUSD.org](mailto:rfreitas@fldUSD.org), (559) 659-1476 x1304

Donna Mayo-Whitlock, Director of Educational Services at Galt Joint Union Elementary  
School District, [dwhitlock@galt.k12.ca.us](mailto:dwhitlock@galt.k12.ca.us), (209) 744-4545 x304

Superintendent Ruben Reyes at Robla Elementary School  
District, [rreyes@robla.k12.ca.us](mailto:rreyes@robla.k12.ca.us), (916) 649-5248 x507

# Fall Learning and Services Progression

## **September/October**

1. Finalize employee testing and tracing
2. Conduct 1-to-1 English Learner & Special Education assessment
3. Survey employees, parents, students concerning on-campus instruction
4. Consider elementary waiver submission

## **October/November**

1. Implement small cohort group services for special education and high needs learners with employee union consultation or agreements
2. Total small cohort group services generally not exceeding 25% of school enrollment
3. Consider childcare arrangements, prioritizing essential school workers

## **November/December**

1. Finalize decisions for on campus & distance learning for trimester two
2. Continue with distance learning and small group on campus supports and/or
3. Return to on campus with safety modifications



## Board Meeting Agenda Item Information

|   |  |
|---|--|
| <b>Meeting Date:</b> September 23, 2020 | <b>Agenda Item: Governance Team Discussion</b>     |
| <b>Presenter:</b> Karen Schauer         | <b>Action Item:</b><br><b>Information Item:</b> XX |

California School Boards Association (CSBA) Annual Education Conference (AEC), Virtual  
November 30 – December 4, 2020

The AEC is planning to hold a session related to Social Media in Governance. Virtual AEC Programming information coming soon. Superintendent has reached out to CSBA for additional social media and governance consultation.

| 🕒 Pre-Conference Activities Fees*   Nov. 30 – Dec. 2  | Regular<br>Aug. 27 – Nov. 13 | Late<br>Nov. 14 – 24 |
|---|------------------------------|----------------------|
| Orientation for New Trustees (Nov. 30)  | ( ) x \$375 =                | ( ) x \$425 =        |
| Legal Symposium for Experienced Board Members (Nov. 30)   | ( ) x \$375 =                | ( ) x \$425 =        |
| Board Presidents Workshop (Dec. 1)  | ( ) x \$375 =                | ( ) x \$425 =        |
| Student Board Member Program (Dec. 2)   | ( ) x \$375 =                | ( ) x \$425 =        |
| Executive Assistant Program (Dec. 2)<br><i>Note: The EA Program is included in all EAs' full conference registration.</i> | Included                     | Included             |

**Subtotal (Pre-Conference Fees) \$** \_\_\_\_\_

| 🖥️ Virtual Conference Registration Fees   Dec. 3 – 4               | Registration<br>Aug. 27 – Nov. 24 |
|--|-----------------------------------|
| CSBA Members**   | ( ) x \$399 =                     |
| Past CSBA Presidents   | Complimentary                     |
| Other (Individuals not affiliated with any school district or COE) | ( ) x \$1,450 =                   |

**Subtotal (Conference Fees) \$** \_\_\_\_\_

*Registrations must be paid in full by the deadline date or you will be charged the registration rate in effect at the time of receipt by CSBA.*

**Total \$** \_\_\_\_\_

\* Member fee \*\* Individual board members, administrators, teachers and staff are considered members of CSBA if their district or county office is a member.



## Board Meeting Agenda Item Information

|  |  |
|--|--|
| <b>Meeting Date:</b> September 23, 2020  | <b>Agenda Item: 202.115</b><br>Board Consideration of Approval of Consent Calendar |
| <b>Presenter:</b> Karen Schauer  | <b>Action Item:</b> XX<br><b>Information Item:</b>                                 |
| <ul style="list-style-type: none"> <li>a. Approval of the Agenda</li> <li>b. Minutes: August 26, 2020 Regular Board meeting<br/>Minutes: September 15, 2020 Special Board meeting</li> <li>c. Payment of Warrants:<br/><u>Vendor Warrant Numbers:</u> 21366689, 21367012-21367067, 21367839-21367888, 21368564, 21368858-21368921, 21369557-21369594<br/><u>Certificated/Classified Payrolls Dated:</u> 9/10/2020, 8/31/2020</li> <li>d. Personnel           <ul style="list-style-type: none"> <li>1. Resignations/Retirement</li> <li>2. Leave of Absence Request</li> <li>3. New Hires</li> </ul> </li> <li>e. Donations</li> </ul> |  |

**Galt Joint Union Elementary School District**  
**Board of Education**  
*“Building a Bright Future for All Learners”*

**Regular Board Meeting**  
Zoom Teleconference Link

**August 26, 2020**  
Open Session Meeting ID: 97486011887  
Closed Session Meeting ID:878 8505 8519  
Phone Participation: 408-638-0968

**Board Members Present**

Grace Malson  
Thomas Silva  
Wesley Cagle  
Matthew Felix  
John Gordon

Karen Schauer  
Lois Yount  
Donna Gill  
Kuljeet Nijjar  
Jennifer Porter  
Ron Rammer

**Administrators Present**

Claudia Del Toro-Anguiano  
Donna Mayo-Whitlock  
Stephanie Simonich  
Tina Homdus  
Judith Hayes  
Laura Papineau  
Leah Wheeler

# MINUTES

|  |
|--|
| <p>This meeting is being held pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020</p> |
|--|

- A. Grace Malson announced items to be discussed in Closed Session.**
  
- B. Closed Session** was called to order at 6:00 p.m.  
Present for closed session: Grace Malson, Thomas Silva, Wesley Cagle, John Gordon, Matthew Felix, Karen Schauer, Lois Yount, Claudia Del Toro-Anguiano, Donnay Mayo-Whitlock and Addison Covert, Attorney, Parker & Covert
  - 1. CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Proposed School Site Within Simmerhorn Project and Related Projects, Government Code §54956.8
    - East Galt Infill Annexation/Simmerhorn Ranch Project
    - Summerfield at Twin Cities Project
    - Fairway Oaks Project District Project
  
  - 2. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6  
Agency Negotiator: Karen Schauer, Lois Yount, Donna Mayo-Whitlock, Claudia Del Toro-Anguiano
    - Employee Agency: (GEFA) Galt Elementary Faculty Association
    - Employee Agency: (CSEA) California School Employee Association
    - Non-Represented Employees
  
- C. Closed Session adjourned at 6:50 p.m.** The open meeting was called to order at 7:00 p.m. by Grace Malson announced no action taken in closed session, followed by the flag salute.
  
- D. Karen Schauer shared the Teleconference Board Meeting Protocols.**



**E. Public Comments:** There were no public comments.

**F. Reports**

**LCAP GOAL 1**

*Develop and implement a personalized learning and strengths-based growth plan for every learner that articulates and transitions to high school learning pathways while closing the achievement gap.*

**1. 2020-21 GJUESD Schools Reopening**

Karen Schauer, Superintendent, acknowledged district staff for all their efforts during the pandemic to prepare for the start of the school year with distance learning. She indicated she visited all school sites this week, and teachers are doing extraordinary work. Additionally, supervisors and administrators are working incredibly hard to support teachers and staff. The district wants to strike a balance of raising quality and being mindful of the people power it takes to do it.

Claudia Del Toro-Anguiano, Curriculum Director, reported a strong start to the school year due to strong planning that began during the summer. She indicated there was an emphasis on teaching children how to use technology devices. She added physical education teachers and social workers are joining live teaching sessions to support learning. Ms. Del Toro-Anguiano acknowledged district staff for ensuring every student and parent had what they needed to start the school year.

Claudia Del Toro-Anguiano reported key challenges to district learning. They include the enormous amount of time it takes teachers to plan lessons and technology interruption. Additionally, there is an abundance of resources available to teachers on the internet. However, the process of finding the right resource can become overwhelming very quickly. Lessons or tasks that work in the classroom don't necessarily work during distance learning. Teachers have to rethink and reimagine lessons.

Karen Schauer reported that the district is looking at emerging research to action reports from Policy Analysis for California Education (PACE), included in the board packet. She indicated it summarizes key research and best practices that address modifications that will need to be made in the areas of instruction, content, and student engagement to meet the needs of students during distance learning. If things are done in the same way as they were in a brick and mortar learning environment, it is very challenging. She acknowledged the efforts of teaching staff and Education Services Director, Donna Whitlock.

Donna Whitlock reported that the Bright Future Learning Center (BFLC) technicians support families through a tech hotline. Some school sites are providing one-on-one training support sessions from bilingual instructional assistants. These assistants are also reaching out to students that the district has not heard from yet and yard supervisors are making phone calls to families. All grade levels have instructional assistant support for English learners and newcomers. One to one virtual counseling sessions is also available to all students.

Ms. Whitlock reported the After School Education and Safety (ASES) program meets daily with groups of 5 students. Activities applied during the sessions include Social Emotional Learning, Science, Technology, Engineering, Arts, Mathematics (STEAM), etc. She indicated Jennifer Collier, Extended Learning Supervisor, is working to accelerate services to students to be able to check out books from the BFLC's. This work will be in coordination with the county library.

Thomas Silva, Board Member, asked Claudia Del Toro-Anguiano for some examples of student engagement highlighted in her report.

Ms. Del Toro-Anguiano shared that some teachers start the day by asking students to describe something that made them smile yesterday, or how did you get your name? She indicated most of the activities center around getting to know each other, and there is some time for a student to student conversation.

Lois Yount, Business Services Director, reported that food services are serving meals at all school sites. Students can pick up lunch and breakfast for the next day. Service hours were limited due to unhealthy air quality but are back to normal now. Hot meals will be incorporated into the menu in the next few weeks. Additionally, some families are requesting a 5-day meal program because it is hard for some families to get out every day to pick up meals during distance learning.

Lois Yount reported all students to have Chromebooks, and approximately 700 hotspots have been checked out. The district is monitoring data usage and increasing data for individual students as needed. She stated that the technology department had done a great job of training the BFLC technicians to troubleshoot problems students may experience. Additionally, new laptops have been ordered for all teachers with CARES federal funds.

Ms. Yount stated the district is researching WIFI antennas that may take the place of hotspots in the future. She indicated the district has also created instruction documents for families.

## LCAP GOAL 2

*Implement California State Standards in classrooms and other learning spaces through a variety of blended learning environments while closing the achievement gap.*

### 1. Elementary School Waiver Update

Karen Schauer reported that on July 22, 2020, the district held a historic Board meeting where the Board approved a Transitional Schools Reopening Plan model. At that meeting, the Board directed the superintendent to examine a State waiver to prioritize serving high needs learners, including special education and English language learning on campus when safety permits and to explore providing childcare services safely at schools.

Dr. Schuaer stated that the Sacramento County Department of Health Services is not approving any waivers until health conditions improve, and testing and tracing protocols are in place. At the state level, they will support 1:1 assessment for special education and English Learners. They will also provide guidance permitting childcare for small cohorts of students on the school campus. She indicated that Dr. Kasirye and other experts in this area are prioritizing testing and tracing.

Dr. Schauer reported that the Sacramento County Office of Education (SCOE) is working on a plan that would help support testing with an agency that could serve Sacramento county schools and help develop employees with skills to help with tracing. When the district is permitted to have children on campus, it will be ready to safely.

Donna Whitlock reported she is working to create health and safety guidelines with the school district nurse.

Karen Schauer stated the requirements for an Elementary School Waiver is the ability to demonstrate consultation with labor organizations and parents, procedures for healthy hygiene, movement within a school, face coverings, and physical distancing. The major

push right now, aside from making distance learning the best it can be, is shoring up state and county guidance so we can confidently say we are ready to re-open safely with a plan.

## 2. Galt Learning Equity and Excellence (GLEE) Academy

Donna Whitlock reflected on the stakeholder input survey for parents, staff, and students that sought feedback on learning preference, top priorities, and distance learning rating. Ten percent of parents expressed a desire for some type of a home school program.

When the Board adopted the transitional school reopening model, a survey went out to families seeking interest in a distance learning academy. The district received 650 requests from families who were interested in a long-term program. District staff called all 650 families to confirm interest. After those calls, a deadline was set for parents to complete a master agreement to participate in the academy. A total of 170 students enrolled. Ms. Whitlock shared student demographics and noted that the program is full with 20 students on a waiting list.

Thomas Silva asked if the district marketed the program to families outside of the district?

Ms. Whitlock indicated the program filled up rapidly. However, some of the students in the program are attending on an inter-district.

### LCAP GOAL 3

*Processes and measures for continuous improvement and accountability are applied throughout the district, including personalized evaluation processes for educators.*

#### 1. Learning Continuity Attendance Plan (LCAP)

Karen Schauer reported that the new LCAP requirement would synthesize the different plans that the district has been working on since March. These plans have received a significant amount of feedback. The worksite specific plan, student health and safety protocols, and Memorandums of Understanding with labor groups are some examples. The district plans to post a draft of the LCAP by September 4. The posting of the plan will include an opportunity to receive feedback that the district will bring back to the Board for a public hearing in September with final adoption on September 23, 2020.

#### 2. Student Information System Update

Donna Whitlock reported the district's current student information system would no longer support district needs. She reviewed the selection process for finding a new vendor. The next step is to bring a contract forward for Board approval in September

Tom Silva asked if parents were included in the selection process?

Ms. Whitlock indicated they were, and the parent portal was essential in the selection process.

### **G. Routine Matters/New Business**

202.104 A motion was made by Wesley Cagle to approve the Consent Calendar, seconded by Thomas Silva and unanimously carried.

**Consent  
Calendar**

a. Approval of the Agenda

b. Minutes: July 22, 2020, Regular Board of Education Meeting  
Minutes: July 31, 2020, Special Board of Education Meeting

c. Payment of Warrants:

Vendor Warrant Numbers: 21362700-21362735, 21363686-21363733,  
21364737-21364758, 21365416-21365471, 21366221-21366254  
Certificated/Classified Payrolls Dated: 7/31/20, 8/10/20

d. Personnel

| <b>Resignations/Retirements</b>           |                               |                |                  |
|---|-------------------------------|----------------|------------------|
| Name                                      | Position                      | Effective Date | Site             |
| Adams, Jeff<br>(Retirement 22 Years)      | Custodian                     | 10/31/2020     | McCaffrey Middle |
| Estey, Neika                              | Teacher                       | 08/10/2020     | River Oaks       |
| Fletcher, Aileen<br>(Retirement 15 Years) | Yard Supervisor               | 8/18/2020      | Marengo Ranch    |
| Garcia, Alondra                           | Bilingual Instructional Asst. | 8/06/2020      | Valley Oaks      |
| Givan, Shelby                             | Teacher                       | 7/22/2020      | Marengo Ranch    |
| Kearney, Daniel<br>(Retirement 19 Years)  | Teacher                       | 7/24/2020      | McCaffrey Middle |
| LaPorte, Vicki<br>(Retirement 6 Years)    | Food Service Worker           | 8/10/2020      | Valley Oaks      |
| Medeiros, Janet                           | Teacher                       | 7/09/2020      | River Oaks       |
| Pedraza, Samantha                         | Bilingual Office Asst.        | 8/06/2020      | Vernon E. Greer  |
| Vigil, Lisa                               | Food Service                  | 8/14/2020      | Marengo Ranch    |
| Woods, Marjorie<br>(Retirement 17 Years)  | Food Service                  | 8/19/2020      | McCaffrey Middle |

| <b>Leave of Absence</b> |   |                      |                  |
|-------------------------|---|----------------------|------------------|
| Name                    | Position                                  | Effective Date       | Site             |
| Fluty, Lynne            | Teacher                                   | 8/20/2020-9/11/2020  | Marengo          |
| Gutierrez, Maria        | Instructional Asst.,<br>Special Education | 8/19/2020-11/06/2020 | McCaffrey Middle |
| Moore, Harold           | Teacher                                   | 8/17/2020-11/06/2020 | Vernon E. Greer  |
| Reyes, Domonique        | Yard Supervisor                           | 8/20/20-11/20/2020   | River Oaks       |
| Seamons, Jackie         | Food Service Worker                       | 8/18/2020-12/31/2020 | Valley Oaks      |

| <b>New Hires/Reassignment</b> |                         |                 |  |
|-------------------------------|-------------------------|-----------------|--|
| Name                          | Position                | Site            |  |
| Burrill, Kevin                | Math Teacher            | McCaffrey       |  |
| Dariano, Berit                | Teacher                 | Lake Canyon     |  |
| Matlock, Brittany             | Teacher                 | River Oaks      |  |
| McKay-Fields, Kaitlyn         | Science Teacher         | McCaffrey       |  |
| Padilla, Maria (Reassignment) | Food Service Worker     | Valley Oaks     |  |
| Porter, Samantha              | Teacher                 | Vernon E. Greer |  |
| Villarreal, Renee             | Classified Substitute   | N/A             |  |
| Wiens, Ellen                  | Certificated Substitute | N/A             |  |

e. Donations

202.105 Consent Calendar (Continued) – Items Removed for Later Consideration

CC  
Items  
Removed

202.106 A motion was made by John Gordon to approve Unaudited Actuals and 2020-21 Budget Revisions, seconded by Matthew Felix and unanimously carried.

Budget  
Revisions

|         |   |                                     |
|---------|---|-------------------------------------|
| 202.107 | A motion was made by Thomas Silva to approve Resolution No. 2: 2020-21 GANN Limit, seconded by John Gordon and unanimously carried.   | <b>GANN Limit</b>                   |
| 202.108 | A motion was made by Wesley Cagle to approve the 2020-21 Consolidated Application, seconded by Grace Malson and unanimously carried.  | <b>Con App</b>                      |
| 202.109 | A motion was made by Wesley Cagle to approve the Revised 2020-21 Declaration of Need for Fully Qualified Educator, seconded by John Gordon and unanimously carried.   | <b>Declaration of Need Revised</b>  |
| 202.110 | A motion was made by Matthew Felix to approve Resolution No. 3 Notice of Completion for River Oaks Elementary Roof and HVAC Replacement, seconded by Thomas Silva and unanimously carried.  | <b>Res 3 NOC RO Roof &amp; HVAC</b> |
| 202.111 | A motion was made by John Gordon to approve After School Education and Safety (ASES) Memorandum of Understanding (MOU) Between GJUESD and the City of Galt, seconded by Matthew Felix and unanimously carried.  | <b>ASES MOU</b>                     |
| 202.112 | A motion was made by John Gordon to approve the Memorandum of Understanding Between the California School Employees Association and its Galt Chapter #362 (CSEA) and the GJUESD Concerning the Impacts and Effects of Resumed District Operations Under COVID 19 Conditions, seconded by Grace Malson and unanimously approved. | <b>CSEA MOU</b>                     |
| 202.113 | Nominations for California School Boards Association (CSBA) Directors-at-Large Asian/Pacific Islander and Hispanic did not carry due to lack of a motion.   | <b>CSBA Dir at Large</b>            |

**H. Pending Agenda Items**

1. School District Properties
2. Low Performing Block Grant: Mathematics
3. CSBA Social Media & Training for School Boards

**I. Adjournment 8:45 p.m.**

---

*Wesley Cagle, Clerk*

---

*Date*

**GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT  
BOARD OF EDUCATION**  
*“Building a Bright Future for All Learners”*

|  |   |
|--|---|
| <b>Special Board Meeting</b><br><b>Zoom Teleconference</b>   | <b>Tuesday, September 15, 2020</b><br><b>Webinar/Meeting ID: 848 3580 2398</b><br><b>Telephone: 669-900-6833</b>                            |
| <b>Board Members Present</b><br>Grace Malson<br>Thomas Silva<br>Wesley Cagle<br>Matthew Felix<br>John Gordon | <b>Administrators Present</b><br><br>Karen Schauer      Claudia Del Toro-Anguino<br>Lois Yount        Donna Mayo-Whitlock<br>Kuljeet Nijjar |

# MINUTES

This meeting is being held pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020

- A. Open Session was called to order at 6:00 p.m., followed by the flag salute.**
- B. Karen Schauer shared the Teleconference Board Meeting Protocols.**
- C. New Business**  
202.114 Public Hearing of 2020-21 Local Continuity and Attendance Plan

Karen Schauer, Superintendent, reviewed the session agenda. She reported the Local Continuity and Attendance Plan has multiple sections related to the schools reopening plan and how it is the District would transition from distance learning to on-campus learning when conditions permit. The District could also proceed with an Elementary Waiver.

Dr. Schauer shared a fall learning and services progression chart. The chart reflects the following:

September/October

1. Finalize employee testing and tracing
2. Conduct 1-to-1 English Learner & Special Education assessment

October/November

1. Implement small cohort group services for special education and high needs learners with employee union consultation or agreements
2. Total group services generally not exceeding 25% of school enrollment
3. Consider childcare arrangements, prioritizing essential school workers

November/December

1. Finalize decisions for on-campus & distance learning for trimester two
2. Continue with distance learning and small group on-campus supports and/or
3. Return to on-campus with safety modifications

Dr. Schauer stated that school districts can now provide small cohort services for special education and high needs learners without an elementary waiver. The percentage of children that can be served is generally 25% of school enrollment. She indicated the District is also looking at childcare options, prioritizing essential school workers. She shared examples of small group targeted support that includes TK-8 Special Day Class services and providing on campus TK-2 literacy and English Language Development.

Dr. Schauer reported the District is also considering a survey that would involve parents, teachers, and possibly students to help determine the desire for transitioning to campus learning, continued distance learning and cohort group services. if distance learning with small cohorts continues in trimester 2.

Donna Whitlock, Educational Services Director, reported that 66 total survey responses were received regarding the Learning Continuity and Attendance Plan. The feedback fell into four categories:

1. 7 or 10% Satisfied with current district phase-in plan
2. 5 or 8% Stated concern
3. 17 or 26% Prefer to remain online at home
4. 37 or 56% Back to school, 3-5 days a week.

Wesley Cagle, Board Member, asked what the status is of an elementary waiver for GJUESD.

Dr. Schauer reported the District is already addressing different areas that would be required to open through an elementary waiver. Testing and tracing is the main area that is not completed, yet. The District would also consider surveying parents, employees as part of the application process. In addition work with labor unions and county public health is a requirement. Many of the required elements of the waiver application are included in the Learning Continuity and Attendance Plan.

Tom Silva, Board Member, indicated his interest in small group cohorts and what they could look like before implementation. He would like to see plan changes included in the District's transitional model.

Dr. Schauer stated that school administrators were asked to provide the District with the percentage of students at each school site that fit into the high needs category and determine if there are patterns across the District. She is also working with certificated and classified union representatives. She indicated the state does provide guidance to support cohort group services on campus, but it is not a requirement. As the district is looking at special education and high needs cohorts, the District may also consider a focus on TK-3 cohorts due to early reading and language challenges children are

experiencing in a distance learning environment. A survey could provide information for teachers and staff who want to support on-campus learning in small groups.

Dr. Schauer stated that the teacher union has been responsive and collaborative as the District continues to share new information, working together to determine how to best approach this.

Dr. Schauer added that small cohorts, up to generally 25% of students, include middle school, unlike an Elementary Waiver.

Tom Silva emphasized the need to get input from all stakeholders, especially parents, to be sure the District addresses their needs.

John Gordon requested information on pupil learning loss since last March that marked the beginning of school closure and distance learning efforts.

Claudia Del Toro-Anguiano, Curriculum Director, stated that the District is administering student reading assessment in grades TK-3 and comparing results to last spring. In grades 4-8, the District is assessing AR tests, Lexia, Khan, and soon Gooru to determine the best placement in reading groups. She indicated she might have more information at a future board meeting.

John Gordon appreciates the work that is put into the Learning Continuity and Attendance Plan. He asked, "to what degree do we understand and modify what the learning expectation is?" He would like a future report, maybe come October, on what it looks like, with our yard supervisors and other classified staff offering different supports.

Dr. Schauer shared the next steps. She indicated adjustments to the transitional schools reopening plan based on feedback would take place and brought to the board. This would involve preparing another survey for parents, employees, and possibly students to get a pulse for on-campus learning for small cohorts and Elementary Waiver decisions. Additionally, continued work with labor unions to problem solve safe learning and services efforts while communicating with other superintendents for implementation ideas.

John Gordon commended district leadership and their work with the labor unions.

Grace Malson commended teachers for all their hard work and dedication.

Lois Yount reported that a survey is being administered by food services staff to determine the best meal service schedule for families. She indicated the District demand for meals is down by approximately half, and hopefully, this feedback will help guide the District.

Wesley Cagle stated that parents do not know what the meal pick up schedule is based on social media posts.



**D. Pending Agenda Items**

1. School District Properties
2. Low Performing Block Grant: Mathematics
3. CSBA Social Media & Training for School Boards

**E. Adjournment 7:04 p.m.**

---

Wesley Cagle, Clerk

---

Date



## CONSENT CALENDAR

### Human Resources

Recommend approval of the following:

#### Resignations/Retirements

| Name                                   | Position                           | Effective Date | Site            |
|--|------------------------------------|----------------|-----------------|
| Henriquez, Altagracia                  | Bilingual Community Outreach Asst. | 9/30/2020      | Fairsite        |
| Mathies, Lori<br>(Retirement 28 Years) | Human Resources Coordinator        | 02/10/2021     | District Office |

#### Leave of Absence Requests

| Name           | Position            | Effective Date     | Site     |
|----------------|---------------------|--------------------|----------|
| Flores, Leslie | Instructional Asst. | 8/28/20 – 10/16/20 | Fairsite |

#### New Hires/Reassignment

| Name                                | Position                  | Site                    |
|-------------------------------------|---------------------------|-------------------------|
| Hill, Jessica                       | Certificated Substitute   | N/A                     |
| Jimenez, Elpidia<br>(Reassignment)  | Custodian (Evening Shift) | McCaffrey Middle School |
| LeCompte, Tiffany<br>(Reassignment) | Food Service Worker       | Marengo Ranch           |
| Martin, Kelvin<br>(Reassignment)    | Custodian (Day Shift)     | McCaffrey Middle School |
| Severiano, Hector                   | Classified Substitute     | N/A                     |
| Villarreal, Renee                   | Classified Substitute     | N/A                     |
| Walker, Josefina                    | Bilingual Office Asst.    | Vernon E. Greer         |



## CONSENT CALENDAR

### Donations

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#### **River Oaks Elementary**

- PG&E Employee Giving \$252  
Detail unavailable

#### **Marengo Ranch Elementary**

- PG&E Employee Giving \$562.10  
Detail Unavailable

#### **McCaffrey Middle School**

- Renee Dottavio donated \$100 for school site use
- PG&E Employee Giving \$954.98  
Detail Unavailable

#### **Lake Canyon Elementary**

- PG&E Employee Giving \$350  
Detail Unavailable

#### **GALEP**

- Melody McCarty donated \$200 in honor of Diane Casado



Galt Joint Union Elementary School District

## Galt Joint Union Elementary School District

1018 C Street, Suite 210, Galt, CA 95632  
209-744 4545 \* 209-744-4553 fax

### Board Meeting Agenda Item Information

|   |   |
|---|---|
| <b>Meeting Date:</b> September 23, 2020   | <b>Agenda Item: 202.116</b><br>Consent Calendar (continued)- Items<br>Removed For Later Consideration |
| <b>Presenter:</b>   | <b>Action Item:</b> XX<br><b>Information Item:</b>  |
| <p>The Board will have the opportunity to address any items that are moved from the consent calendar.</p> |   |



## Board Meeting Agenda Item Information

|   |  |
|---|--|
| <b>Meeting Date:</b> September 23, 2020 | <b>Agenda Item: 202.117</b><br>Board Consideration of Approval of GJUESD Actuarial Study of Retiree Health Liabilities as of June 30, 2020 |
| <b>Presenter:</b> Lois Yount            | <b>Action Item:</b> XX<br><b>Information Item:</b><br><b>Public Hearing:</b>   |

The District's last actuarial study was presented to the Board in September 2018 using the Governmental Accounting Standards Board (GASB) 74/75 for the first time.

Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, GASB issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees.

This actuarial study of retiree health liabilities provided by Total Compensation Systems, Inc. and completed on July 27, 2020 meets the District's legal obligation under (GASB) 74/75.

**Facts regarding the District's retiree health benefits:**

- Our benefits are "capped" meaning that we provide a defined dollar amount to our employees/retirees to pay for benefits.
- Our benefits have a limited eligibility period.
- As of 1992 GJUESD limited "lifetime" health benefits. We no longer have active employees that are eligible for this benefit.
- We include a retiree representative on the District insurance committee to monitor and assist in our approach to health care benefits.
- Our "pay as you go" for this year is budgeted at \$175,175.

**Galt Joint Union Elementary School District**  
**Actuarial Study of**  
**Retiree Health Liabilities Under GASB 74/75**  
**Valuation Date: June 30, 2020**  
**Measurement Date: June 30, 2020**  
**For Fiscal Year-End: June 30, 2020**

*Prepared by:*  
*Total Compensation Systems, Inc.*

*Date: August 18, 2020*

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**Galt Joint Union Elementary School District  
Actuarial Study of Retiree Health Liabilities**

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

This report was produced by Total Compensation Systems, Inc. for Galt Joint Union Elementary School District to determine the liabilities associated with its current retiree health program as of a June 30, 2020 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2020. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2020 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2021 measurement date is provided on page 13.

**B. Key Results**

Galt Joint Union ESD uses an Actuarial Measurement Date that is the same as its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2020 will be used directly for the June 30, 2020 Fiscal Year-End.

| <b>Key Results</b>   | <b>Current Year</b>   | <b>Prior Year</b>   |
|--|---|---|
|  | <i>June 30, 2020 Measurement Date<br/>for June 30, 2020 Fiscal Year-End</i> | <i>June 30, 2019 Measurement Date<br/>for June 30, 2019 Fiscal Year-End</i> |
| Total OPEB Liability (TOL)                                 | \$5,502,343   | \$5,341,250   |
| Fiduciary Net Position (FNP)                               | \$0   | \$0   |
| Net OPEB Liability (NOL)                                   | \$5,502,343   | \$5,341,250   |
| Service Cost ( <i>for year following</i> )                 | \$305,036   | \$358,020   |
| Estimated Pay-as-you-go Cost ( <i>for year following</i> ) | \$162,486   | \$150,589   |
| GASB 75 OPEB Expense ( <i>for year ending</i> )            | \$540,614   | \$513,423   |

Refer to results section beginning on page 10 or the glossary on page 26 for descriptions of the above items.

| <b>Key Assumptions</b>            | <b>Current Year</b>   | <b>Prior Year</b>   |
|-----------------------------------|---|---|
|                                   | <i>June 30, 2020 Measurement Date<br/>for June 30, 2020 Fiscal Year-End</i> | <i>June 30, 2019 Measurement Date<br/>for June 30, 2019 Fiscal Year-End</i> |
| Valuation Interest Rate           | 2.20%   | 3.50%   |
| Expected Rate of Return on Assets | N/A   | N/A   |
| Long-Term Medical Trend Rate      | 4.00%   | 4.00%   |
| Projected Payroll Growth          | 2.75%   | 2.75%   |



## Total Compensation Systems, Inc.

### C. Summary of GASB 75 Accounting Results

#### 1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. A more detailed version of this table can be found on page 12.

|   | <i>TOL</i>         | <i>FNP</i>  | <i>NOL</i>         |
|---|--------------------|-------------|--------------------|
| <b>Balance at June 30, 2019 Measurement Date</b>        | <b>\$5,341,250</b> | <b>\$0</b>  | <b>\$5,341,250</b> |
| Service Cost  | \$358,020          | \$0         | \$358,020          |
| Interest on TOL / Return on FNP                         | \$190,574          | \$0         | \$190,574          |
| Employer Contributions                                  | \$0                | \$150,589   | (\$150,589)        |
| Benefit Payments  | (\$150,589)        | (\$150,589) | \$0                |
| Administrative Expenses                                 | \$0                | \$0         | \$0                |
| Experience (Gains)/Losses                               | (\$760,539)        | \$0         | (\$760,539)        |
| Changes in Assumptions                                  | \$523,627          | \$0         | \$523,627          |
| Other   | \$0                | \$0         | \$0                |
| Net Change during 2018-19                               | \$161,093          | \$0         | \$161,093          |
| <b>Actual Balance at June 30, 2020 Measurement Date</b> | <b>\$5,502,343</b> | <b>\$0</b>  | <b>\$5,502,343</b> |

#### 2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 23.

| <b>Balances at June 30, 2020 Fiscal Year-End</b>          | <i>Deferred Outflows</i> | <i>Deferred Inflows</i> |
|---|--------------------------|-------------------------|
| Differences between expected and actual experience        | \$0                      | (\$702,482)             |
| Changes in assumptions                                    | \$596,829                | \$0                     |
| Differences between projected and actual return on assets | \$0                      | \$0                     |
| <b>Total</b>  | <b>\$596,829</b>         | <b>(\$702,482)</b>      |

| <b>To be recognized fiscal year ending June 30:</b> | <i>Deferred Outflows</i> | <i>Deferred Inflows</i> |
|---|--------------------------|-------------------------|
| 2021  | \$50,077                 | (\$58,057)              |
| 2022  | \$50,077                 | (\$58,057)              |
| 2023  | \$50,077                 | (\$58,057)              |
| 2024  | \$50,077                 | (\$58,057)              |
| 2025  | \$50,077                 | (\$58,057)              |
| Thereafter  | \$346,444                | (\$412,197)             |
| <b>Total</b>  | <b>\$596,829</b>         | <b>(\$702,482)</b>      |

## Total Compensation Systems, Inc.

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### 3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

| <b>To be recognized fiscal year ending June 30, 2020</b>     | <i>Expense Component</i> |
|--|--------------------------|
| Service Cost   | \$358,020                |
| Interest Cost  | \$190,574                |
| Expected Return on Assets                                    | \$0                      |
| Administrative Expenses                                      | \$0                      |
| Recognition of Experience (Gain)/Loss Deferrals              | (\$58,057)               |
| Recognition of Assumption Change Deferrals                   | \$50,077                 |
| Recognition of Investment (Gain)/Loss Deferrals              | \$0                      |
| Employee Contributions                                       | \$0                      |
| Changes in Benefit Terms                                     | \$0                      |
| <b>Net OPEB Expense for fiscal year ending June 30, 2020</b> | <b>\$540,614</b>         |

\* May include a slight rounding error.

### 4. Adjustments

We are unaware of any adjustments that need to be made.

### 5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

| <b>Net OPEB Liability at June 30, 2020 Measurement Date</b> | <i>Discount Rate</i> | <i>Healthcare Trend Rate</i> |
|---|----------------------|------------------------------|
| 1% Decrease in Assumption                                   | \$5,939,922          | \$4,947,447                  |
| Current Assumption  | \$5,502,343          | \$5,502,343                  |
| 1% Increase in Assumption                                   | \$5,092,271          | \$6,153,502                  |

## Total Compensation Systems, Inc.

### D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

|                         | <i>Certificated Management</i> | <i>Certificated</i>           | <i>Classified</i>          | <i>Classified Management</i>   |
|-------------------------|--------------------------------|-------------------------------|----------------------------|--------------------------------|
| Benefit types provided  | Medical, dental and vision     | Medical, dental and vision    | Medical, dental and vision | Medical, dental and vision     |
| Duration of Benefits    | 5 years but not beyond age 65* | 5 years but not beyond age 65 | To age 65                  | 5 years but not beyond age 65* |
| Required Service        | 20 years                       | 20 years                      | 20 years                   | 20 years                       |
| Minimum Age             | 55                             | 55                            | 60                         | 55                             |
| Dependent Coverage      | Yes                            | Yes                           | No                         | Yes                            |
| District Contribution % | 100%                           | 100%                          | 100%                       | 100%                           |
| District Cap            | \$7620 per year                | \$7620 per year               | \$8400 per year            | \$7620 per year                |

\*Hired before 6/15/92 entitled to lifetime benefits

### E. Summary of Valuation Data

This report is based on census data provided to us as of June, 2020. Distributions of participants by age and service can be found on page 17.

|  | <b>Current Year</b><br><i>June 30, 2020 Valuation Date</i><br><i>June 30, 2020 Measurement Date</i> | <b>Prior Year</b><br><i>June 30, 2018 Valuation Date</i><br><i>June 30, 2019 Measurement Date</i> |
|--|---|---|
| <b>Active Employees eligible for future benefits</b> |   |   |
| Count  | 352   | 372   |
| Average Age  | 45.7  | 44.6  |
| Average Years of Service                             | 13.8  | 12.8  |
| <b>Retirees currently receiving benefits</b>         |   |   |
| Count  | 25  | 24  |
| Average Age  | 66.9  | 66.7  |

We were not provided with information about any terminated, vested employees.

## Total Compensation Systems, Inc.

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### F. Certification

The actuarial information in this report is intended solely to assist Galt Joint Union ESD in complying with Governmental Accounting Standards Board Accounting Statements 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Galt Joint Union ESD. Release of this report may be subject to provisions of the Agreement between Galt Joint Union ESD and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2019 to June 30, 2020, using a measurement date of June 30, 2020. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Galt Joint Union ESD. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Galt Joint Union ESD and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

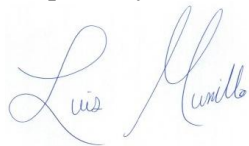
On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of

## **Total Compensation Systems, Inc.**

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Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

A handwritten signature in blue ink that reads "Luis Murillo". The signature is written in a cursive style with a large initial "L" and "M".

Luis Murillo, ASA, MAAA  
Actuary  
Total Compensation Systems, Inc.  
(805) 496-1700

## PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Galt Joint Union ESD. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

### B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2020 at 2.20% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2020 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

## Total Compensation Systems, Inc.

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### C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

### D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current *cost of retiree health benefits* (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “*trend*” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- *Mortality rates* varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- *Employment termination rates* have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The *service requirement* reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

## Total Compensation Systems, Inc.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

### E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.



## Total Compensation Systems, Inc.

### F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

#### 1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

##### **Actuarial Present Value of Projected Benefit Payments as of June 30, 2020 Valuation Date**

|                          | <i>Total</i> | <i>Certificated</i> |                     | <i>Classified</i> |                   |
|--------------------------|--------------|---------------------|---------------------|-------------------|-------------------|
|                          |              | <i>Management</i>   | <i>Certificated</i> | <i>Classified</i> | <i>Management</i> |
| Active: Pre-65 Benefit   | \$8,605,115  | \$355,089           | \$5,207,320         | \$2,838,481       | \$204,225         |
| Post-65 Benefit          | \$0          | \$0                 | \$0                 | \$0               | \$0               |
| Subtotal                 | \$8,605,115  | \$355,089           | \$5,207,320         | \$2,838,481       | \$204,225         |
| Retiree: Pre-65 Benefit  | \$242,871    | \$0                 | \$81,064            | \$111,313         | \$50,494          |
| Post-65 Benefit          | \$786,614    | \$285,177           | \$0                 | \$0               | \$501,437         |
| Subtotal                 | \$1,029,485  | \$285,177           | \$81,064            | \$111,313         | \$551,931         |
| Grand Total              | \$9,634,600  | \$640,266           | \$5,288,384         | \$2,949,794       | \$756,156         |
| Subtotal Pre-65 Benefit  | \$8,847,986  | \$355,089           | \$5,288,384         | \$2,949,794       | \$254,719         |
| Subtotal Post-65 Benefit | \$786,614    | \$285,177           | \$0                 | \$0               | \$501,437         |

#### 2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

##### **Service Cost Valuation Year Beginning July 1, 2020**

|                                | <i>Total</i> | <i>Certificated</i> |                     | <i>Classified</i> |                   |
|--------------------------------|--------------|---------------------|---------------------|-------------------|-------------------|
|                                |              | <i>Management</i>   | <i>Certificated</i> | <i>Classified</i> | <i>Management</i> |
| # of Eligible Employees        | 352          | 13                  | 192                 | 132               | 15                |
| <b>First Year Service Cost</b> |              |                     |                     |                   |                   |
| Pre-65 Benefit                 | \$305,036    | \$11,531            | \$174,144           | \$109,956         | \$9,405           |
| Post-65 Benefit                | \$0          | \$0                 | \$0                 | \$0               | \$0               |
| Total                          | \$305,036    | \$11,531            | \$174,144           | \$109,956         | \$9,405           |

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

## Total Compensation Systems, Inc.

### 3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

#### Total OPEB Liability and Net OPEB Liability as of June 30, 2020 Valuation Date

|  | <i>Certificated</i> |                   | <i>Certificated</i> | <i>Classified</i> | <i>Classified</i> |
|--|---------------------|-------------------|---------------------|-------------------|-------------------|
|  | <i>Total</i>        | <i>Management</i> |                     |                   |                   |
| Active: Pre-65 Benefit                     | 4,472,858           | \$231,418         | \$2,554,928         | \$1,576,992       | \$109,520         |
| Active: Post-65 Benefit                    | \$0                 | \$0               | \$0                 | \$0               | \$0               |
| Subtotal                                   | \$4,472,858         | \$231,418         | \$2,554,928         | \$1,576,992       | \$109,520         |
| Retiree: Pre-65 Benefit                    | \$242,871           | \$0               | \$81,064            | \$111,313         | \$50,494          |
| Retiree: Post-65 Benefit                   | \$786,614           | \$285,177         | \$0                 | \$0               | \$501,437         |
| Subtotal                                   | \$1,029,485         | \$285,177         | \$81,064            | \$111,313         | \$551,931         |
| Subtotal: Pre-65 Benefit                   | \$4,715,729         | \$231,418         | \$2,635,992         | \$1,688,305       | \$160,014         |
| Subtotal: Post-65 Benefit                  | \$786,614           | \$285,177         | \$0                 | \$0               | \$501,437         |
| Total OPEB Liability (TOL)                 | \$5,502,343         | \$516,595         | \$2,635,992         | \$1,688,305       | \$661,451         |
| Fiduciary Net Position as of June 30, 2020 | \$0                 |                   |                     |                   |                   |
| Net OPEB Liability (NOL)                   | \$5,502,343         |                   |                     |                   |                   |

### 4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs.

| <i>Year Beginning July 1</i> | <i>Total</i> | <i>Certificated Management</i> | <i>Certificated</i> | <i>Classified</i> | <i>Classified Management</i> |
|------------------------------|--------------|--------------------------------|---------------------|-------------------|------------------------------|
| 2020                         | \$162,486    | \$23,642                       | \$36,992            | \$65,053          | \$36,799                     |
| 2021                         | \$174,905    | \$24,791                       | \$51,052            | \$60,623          | \$38,439                     |
| 2022                         | \$207,659    | \$29,943                       | \$77,722            | \$56,863          | \$43,131                     |
| 2023                         | \$224,526    | \$32,568                       | \$88,253            | \$59,279          | \$44,426                     |
| 2024                         | \$219,240    | \$28,760                       | \$67,435            | \$75,984          | \$47,061                     |
| 2025                         | \$251,926    | \$24,551                       | \$91,333            | \$95,604          | \$40,438                     |
| 2026                         | \$281,003    | \$26,765                       | \$116,369           | \$97,768          | \$40,101                     |
| 2027                         | \$323,307    | \$34,320                       | \$147,961           | \$99,463          | \$41,563                     |
| 2028                         | \$370,762    | \$44,532                       | \$177,814           | \$113,094         | \$35,322                     |
| 2029                         | \$496,536    | \$48,149                       | \$227,114           | \$181,624         | \$39,649                     |

## Total Compensation Systems, Inc.

### G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

|  | <i>TOL</i>         | <i>FNP</i>  | <i>NOL</i>         |
|--|--------------------|-------------|--------------------|
| <b>Balance at June 30, 2019</b>            | <b>\$5,341,250</b> | <b>\$0</b>  | <b>\$5,341,250</b> |
| Service Cost                               | \$358,020          | \$0         | \$358,020          |
| Interest on Total OPEB Liability           | \$190,574          | \$0         | \$190,574          |
| Expected Investment Income                 | \$0                | \$0         | \$0                |
| Administrative Expenses                    | \$0                | \$0         | \$0                |
| Employee Contributions                     | \$0                | \$0         | \$0                |
| Employer Contributions to Trust            | \$0                | \$0         | \$0                |
| Employer Contributions as Benefit Payments | \$0                | \$150,589   | (\$150,589)        |
| Benefit Payments from Trust                | \$0                | \$0         | \$0                |
| Expected Benefit Payments from Employer    | (\$150,589)        | (\$150,589) | \$0                |
| <b>Expected Balance at June 30, 2020</b>   | <b>\$5,739,255</b> | <b>\$0</b>  | <b>\$5,739,255</b> |
| Experience (Gains)/Losses                  | (\$760,539)        | \$0         | (\$760,539)        |
| Changes in Assumptions                     | \$523,627          | \$0         | \$523,627          |
| Changes in Benefit Terms                   | \$0                | \$0         | \$0                |
| Investment Gains/(Losses)                  | \$0                | \$0         | \$0                |
| Other                                      | \$0                | \$0         | \$0                |
| Net Change during 2020                     | \$161,093          | \$0         | \$161,093          |
| <b>Actual Balance at June 30, 2020*</b>    | <b>\$5,502,343</b> | <b>\$0</b>  | <b>\$5,502,343</b> |

\* May include a slight rounding error.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Galt Joint Union ESD is shown beginning on page 23. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

### Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2020

|                           | <i>Beginning Balance</i> | <i>Change Due to New Deferrals</i> | <i>Change Due to Recognition</i> | <i>Ending Balance</i> |
|---------------------------|--------------------------|------------------------------------|----------------------------------|-----------------------|
| Experience (Gains)/Losses | \$0                      | (\$760,539)                        | \$58,057                         | (\$702,482)           |
| Assumption Changes        | \$123,279                | \$523,627                          | (\$50,077)                       | \$596,829             |
| Investment (Gains)/Losses | \$0                      | \$0                                | \$0                              | \$0                   |
| Deferred Balances         | \$123,279                | (\$236,912)                        | \$7,980                          | (\$105,653)           |

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

### OPEB Expense Fiscal Year Ending June 30, 2020

|                                   | <i>Beginning Net Position</i> | <i>Ending Net Position</i> | <i>Change</i> |
|-----------------------------------|-------------------------------|----------------------------|---------------|
| Net OPEB Liability (NOL)          | \$5,341,250                   | \$5,502,343                | \$161,093     |
| Deferred Balances                 | \$123,279                     | (\$105,653)                | (\$228,932)   |
| Net Position                      | \$5,217,971                   | \$5,607,996                | \$390,025     |
| Adjust Out Employer Contributions |                               |                            | \$150,589     |
| OPEB Expense                      |                               |                            | \$540,614     |

# Total Compensation Systems, Inc.

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## H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

|                                      | Full Actuarial Valuation                | Roll-Forward Valuation                          |
|--------------------------------------|---|---|
| Collect New Census Data              | Yes                                     | No  |
| Reflect Updates to Plan Design       | Yes                                     | No  |
| Update Actuarial Assumptions         | Yes                                     | Typically Not                                   |
| Update Valuation Interest Rate       | Yes                                     | Yes   |
| Actual Assets as of Measurement Date | Yes                                     | Yes   |
| Timing                               | 4-6 weeks after information is received | 1-2 weeks after information is received         |
| Fees                                 | Full                                    | Reduced   |
| Information Needed from Employer     | Moderate                                | Minimal   |
| Required Frequency                   | At least every two years                | Each year, unless a full valuation is performed |

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer considers or puts in place an early retirement incentive program.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer desires the measured liability to incorporate more recent census data or assumptions.
- The employer forms a qualifying trust or changes its investment policy.
- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We anticipate that the next valuation we perform for Galt Joint Union ESD will be a roll-forward valuation with a measurement date of June 30, 2021 which will be used for the fiscal year ending June 30, 2021. Please let us know if Galt Joint Union ESD would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

**PART III: ACTUARIAL ASSUMPTIONS AND METHODS**

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Galt Joint Union ESD to understand that the appropriateness of all selected actuarial assumptions and methods are Galt Joint Union ESD's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Galt Joint Union ESD's actual historical experience, and TCS's judgment based on experience and training.

**A. ACTUARIAL METHODS AND ASSUMPTIONS:**

*ACTUARIAL COST METHOD:* GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

*SUBSTANTIVE PLAN:* As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Galt Joint Union ESD regarding practices with respect to employer and employee contributions and other relevant factors.

## Total Compensation Systems, Inc.

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### **B. ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

*INFLATION:* We assumed 2.75% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

*INVESTMENT RETURN / DISCOUNT RATE:* We assumed 2.20% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

*TREND:* We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

*PAYROLL INCREASE:* We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

*FIDUCIARY NET POSITION (FNP):* The following table shows the beginning and ending FNP numbers that were provided by Galt Joint Union ESD.

#### **Fiduciary Net Position as of June 30, 2020**

|                          | <i>06/30/2019</i> | <i>06/30/2020</i> |
|--------------------------|-------------------|-------------------|
| Cash and Equivalents     | \$0               | \$0               |
| Contributions Receivable | \$0               | \$0               |
| Total Investments        | \$0               | \$0               |
| Capital Assets           | \$0               | \$0               |
| Total Assets             | \$0               | \$0               |
| Benefits Payable         | \$0               | \$0               |
| Fiduciary Net Position   | \$0               | \$0               |

## Total Compensation Systems, Inc.

### C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

#### **MORTALITY**

| <i>Participant Type</i> | <i>Mortality Tables</i>  |
|-------------------------|--|
| Certificated            | 2020 CalSTRS Mortality   |
| Classified              | 2017 CalPERS Mortality for Miscellaneous and Schools Employees |

#### **RETIREMENT RATES**

| <i>Employee Type</i>    | <i>Retirement Rate Tables</i>   |
|-------------------------|---|
| Certificated Management | Hired prior to January 1, 2013. 2020 CalSTRS 2.0% @ 60 Rates<br>Hired on or after January 1, 2013. 2020 CalSTRS 2.0% @ 62 Rates   |
| Certificated            | Hired prior to January 1, 2013. 2020 CalSTRS 2.0% @ 60 Rates<br>Hired on or after January 1, 2013. 2020 CalSTRS 2.0% @ 62 Rates   |
| Classified              | Hired prior to January 1, 2013. 2017 CalPERS 2.0% @ 55 Rates for Schools Employees<br>Hired on or after January 1, 2013. 2017 CalPERS 2.0% @ 62 Rates for Schools Employees |
| Classified Management   | Hired prior to January 1, 2013. 2017 CalPERS 2.0% @ 55 Rates for Schools Employees<br>Hired on or after January 1, 2013. 2017 CalPERS 2.0% @ 62 Rates for Schools Employees |

#### **COSTS FOR RETIREE COVERAGE**

Actuarial Standard of Practice 6 (ASOP 6) Section 3.7.7(c)(3) provides that unadjusted premium may be used as the basis for retiree liabilities if retiree premium rates are not subsidized by active premium rates. We evaluated active and retiree rates and determined that there is not likely to be a subsidy between active and retiree rates. Therefore, retiree liabilities are based on actual employer contributions. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

| <i>Participant Type</i> | <i>Future Retirees Pre-65</i> | <i>Future Retirees Post-65</i> |
|-------------------------|-------------------------------|--------------------------------|
| Certificated            | \$7,620                       |                                |
| Certificated Management | \$7,620                       |                                |
| Classified              | \$8,400                       |                                |
| Classified Management   | \$7,620                       |                                |

#### **PARTICIPATION RATES**

| <i>Employee Type</i> | <i>&lt;65 Non-Medicare Participation %</i> | <i>65+ Medicare Participation %</i> |
|----------------------|--|-------------------------------------|
| Certificated         | 100%                                       |                                     |
| Classified           | 100%                                       |                                     |

#### **TURNOVER**

| <i>Employee Type</i> | <i>Turnover Rate Tables</i>                         |
|----------------------|---|
| Certificated         | 2020 CalSTRS Termination Rates                      |
| Classified           | 2017 CalPERS Termination Rates for School Employees |

#### **SPOUSE PREVALENCE**

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

#### **SPOUSE AGES**

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

# Total Compensation Systems, Inc.

## PART IV: APPENDICES

### APPENDIX A: DEMOGRAPHIC DATA BY AGE

#### **ELIGIBLE ACTIVE EMPLOYEES BY AGE AND EMPLOYEE CLASS**

| <i>Age</i>   | <i>Total</i> | <i>Certificated<br/>Management</i> | <i>Certificated</i> | <i>Classified</i> | <i>Classified<br/>Management</i> |
|--------------|--------------|------------------------------------|---------------------|-------------------|----------------------------------|
| Under 25     | 7            | 0                                  | 2                   | 5                 | 0                                |
| 25 – 29      | 27           | 0                                  | 15                  | 9                 | 3                                |
| 30 – 34      | 29           | 0                                  | 18                  | 11                | 0                                |
| 35 – 39      | 39           | 1                                  | 27                  | 10                | 1                                |
| 40 – 44      | 45           | 1                                  | 28                  | 16                | 0                                |
| 45 – 49      | 72           | 4                                  | 40                  | 24                | 4                                |
| 50 – 54      | 67           | 4                                  | 34                  | 27                | 2                                |
| 55 – 59      | 36           | 1                                  | 14                  | 18                | 3                                |
| 60 – 64      | 30           | 2                                  | 14                  | 12                | 2                                |
| 65 and older | 0            | 0                                  | 0                   | 0                 | 0                                |
| <b>Total</b> | <b>352</b>   | <b>13</b>                          | <b>192</b>          | <b>132</b>        | <b>15</b>                        |

#### **ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE**

| <i>Total</i> | <i>Under 5<br/>Years of<br/>Service</i> | <i>5 – 9<br/>Years of<br/>Service</i> | <i>10 – 14<br/>Years of<br/>Service</i> | <i>15 – 19<br/>Years of<br/>Service</i> | <i>20 – 24<br/>Years of<br/>Service</i> | <i>25 – 29<br/>Years of<br/>Service</i> | <i>30 – 34<br/>Years of<br/>Service</i> | <i>Over 34<br/>Years of<br/>Service</i> |
|--------------|---|---------------------------------------|---|---|---|---|---|---|
| Under 25     | 7                                       | 7                                     |   |   |   |   |   |   |
| 25 – 29      | 27                                      | 18                                    | 9                                       |   |   |   |   |   |
| 30 – 34      | 29                                      | 19                                    | 8                                       | 1                                       | 1                                       |   |   |   |
| 35 – 39      | 39                                      | 20                                    | 8                                       | 10                                      | 1                                       |   |   |   |
| 40 – 44      | 45                                      | 12                                    | 11                                      | 4                                       | 13                                      | 5                                       |   |   |
| 45 – 49      | 72                                      | 10                                    | 16                                      | 15                                      | 16                                      | 15                                      |   |   |
| 50 – 54      | 67                                      | 1                                     | 3                                       | 13                                      | 19                                      | 19                                      | 11                                      | 1                                       |
| 55 – 59      | 36                                      |                                       |   | 3                                       | 17                                      | 8                                       | 4                                       | 3                                       |
| 60 – 64      | 30                                      |                                       |   |   | 6                                       | 15                                      | 6                                       | 1                                       |
| 65 and older | 0                                       |                                       |   |   |   |   |   |   |
| <b>Total</b> | <b>352</b>                              | <b>87</b>                             | <b>55</b>                               | <b>46</b>                               | <b>73</b>                               | <b>62</b>                               | <b>21</b>                               | <b>5</b>                                |

#### **ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS**

| <i>Age</i>   | <i>Total</i> | <i>Certificated<br/>Management</i> | <i>Certificated</i> | <i>Classified</i> | <i>Classified<br/>Management</i> |
|--------------|--------------|------------------------------------|---------------------|-------------------|----------------------------------|
| Under 50     | 0            | 0                                  | 0                   | 0                 | 0                                |
| 50 – 54      | 0            | 0                                  | 0                   | 0                 | 0                                |
| 55 – 59      | 2            | 0                                  | 1                   | 0                 | 1                                |
| 60 – 64      | 15           | 0                                  | 6                   | 8                 | 1                                |
| 65 – 69      | 3            | 2                                  | 0                   | 0                 | 1                                |
| 70 – 74      | 2            | 1                                  | 0                   | 0                 | 1                                |
| 75 – 79      | 1            | 1                                  | 0                   | 0                 | 0                                |
| 80 – 84      | 2            | 1                                  | 0                   | 0                 | 1                                |
| 85 – 89      | 0            | 0                                  | 0                   | 0                 | 0                                |
| 90 and older | 0            | 0                                  | 0                   | 0                 | 0                                |
| <b>Total</b> | <b>25</b>    | <b>5</b>                           | <b>7</b>            | <b>8</b>          | <b>5</b>                         |



### APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Galt Joint Union ESD should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Galt Joint Union ESD's practices, it is possible that Galt Joint Union ESD is already complying with some or all of these suggestions.

- We suggest that Galt Joint Union ESD maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Galt Joint Union ESD should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Galt Joint Union ESD should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Galt Joint Union ESD should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Galt Joint Union ESD should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Galt Joint Union ESD's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Galt Joint Union ESD should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Galt Joint Union ESD to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

# Total Compensation Systems, Inc.

## APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

**Paragraph 50:**                    **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Galt Joint Union ESD. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

|  | Number of<br>Participants |
|--|---------------------------|
| Inactive Employees Currently Receiving Benefit Payments                | 25                        |
| Inactive Employees Entitled to But Not Yet Receiving Benefit Payments* | 0                         |
| Participating Active Employees   | 352                       |
| Total Number of participants   | 377                       |

\*We were not provided with information about any terminated, vested employees

**Paragraph 51:**                    **Significant Assumptions and Other Inputs**

Shown in Appendix C.

**Paragraph 52:**                    **Information Related to Assumptions and Other Inputs**

The following information is intended to assist Galt Joint Union ESD in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

|                 |  |
|-----------------|--|
| Mortality Table | 2017 CalPERS Mortality for Miscellaneous and Schools Employees   |
| Disclosure      | The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

## Total Compensation Systems, Inc.

|                 |  |
|-----------------|--|
| Mortality Table | 2020 CalSTRS Mortality   |
| Disclosure      | The mortality assumptions are based on the 2020 CalSTRS Mortality table created by CalSTRS. CalSTRS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalSTRS analysis.                           |
| Mortality Table | 2017 CalPERS Retiree Mortality for All Employees   |
| Disclosure      | The mortality assumptions are based on the 2017 CalPERS Retiree Mortality for All Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

### Retirement Tables

|                  |   |
|------------------|---|
| Retirement Table | 2017 CalPERS 2.0% @55 Rates for Schools Employees   |
| Disclosure       | The retirement assumptions are based on the 2017 CalPERS 2.0% @55 Rates for Schools Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                  |   |
|------------------|---|
| Retirement Table | 2017 CalPERS 2.0% @62 Rates for Schools Employees   |
| Disclosure       | The retirement assumptions are based on the 2017 CalPERS 2.0% @62 Rates for Schools Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                  |   |
|------------------|---|
| Retirement Table | 2020 CalSTRS 2.0% @60 Rates   |
| Disclosure       | The retirement assumptions are based on the 2020 CalSTRS 2.0% @60 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                  |   |
|------------------|---|
| Retirement Table | 2020 CalSTRS 2.0% @62 Rates   |
| Disclosure       | The retirement assumptions are based on the 2020 CalSTRS 2.0% @62 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

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## Turnover Tables

|                |   |
|----------------|---|
| Turnover Table | 2017 CalPERS Termination Rates for School Employees   |
| Disclosure     | The turnover assumptions are based on the 2017 CalPERS Termination Rates for School Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                |  |
|----------------|--|
| Turnover Table | 2020 CalSTRS Termination Rates   |
| Disclosure     | The turnover assumptions are based on the 2020 CalSTRS Termination Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

|                    | Trend 1% Lower | Valuation Trend | Trend 1% Higher |
|--------------------|----------------|-----------------|-----------------|
| Net OPEB Liability | \$4,947,447    | \$5,502,343     | \$6,153,502     |

## Paragraph 53:

### Discount Rate

The following information is intended to assist Galt Joint Union ESD to comply with Paragraph 53 requirements.

53.a: A discount rate of 2.20% was used in the valuation. The interest rate used in the prior valuation was 3.50%.

53.b: We assumed that all contributions are from the employer.

53.c: There are no plan assets.

53.d: The interest assumption reflects a municipal bond rate. We used the Bond Buyer 20 Index at June 30, 2020 and rounded the rate resulting in a rate of 2.20%.

53.e: Not applicable.

53.f: There are no plan assets.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

|                    | Discount Rate<br>1% Lower | Valuation<br>Discount Rate | Discount Rate<br>1% Higher |
|--------------------|---------------------------|----------------------------|----------------------------|
| Net OPEB Liability | \$5,939,922               | \$5,502,343                | \$5,092,271                |

## **Total Compensation Systems, Inc.**

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**Paragraph 55:**            **Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

**Paragraph 56:**            **Additional Net OPEB Liability Information**

The following information is intended to assist Galt Joint Union ESD to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2020.

    The measurement date is June 30, 2020.

56.b: We are not aware of a special funding arrangement.

56.c: The interest assumption changed from 3.50% to 2.20%. Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

**Paragraph 57:**            **Required Supplementary Information**

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 19 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

**Paragraph 58:**            **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 19 years.

**Paragraph 244:**            **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

# Total Compensation Systems, Inc.

## APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

### EXPERIENCE GAINS AND LOSSES

| <b>Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)</b> |                        |                                     |   |                   |   |                   |                   |                   |                   |                   |                    |
|---|------------------------|-------------------------------------|---|-------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Measurement Period  | Experience (Gain)/Loss | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2019 | 2020              | Amounts to be Recognized in OPEB Expense after 2020 | 2021              | 2022              | 2023              | 2024              | 2025              | Thereafter         |
| 2019-20   | (\$760,539)            | 13.1                                | \$0   | (\$58,057)        | (\$702,482)   | (\$58,057)        | (\$58,057)        | (\$58,057)        | (\$58,057)        | (\$58,057)        | (\$412,197)        |
| <b>Net Increase (Decrease) in OPEB Expense</b>  |                        |                                     | <b>\$0</b>                                      | <b>(\$58,057)</b> | <b>(\$702,482)</b>                                  | <b>(\$58,057)</b> | <b>(\$58,057)</b> | <b>(\$58,057)</b> | <b>(\$58,057)</b> | <b>(\$58,057)</b> | <b>(\$412,197)</b> |

## Total Compensation Systems, Inc.

### CHANGES OF ASSUMPTIONS

#### Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

| Measurement Period                             | Changes of Assumptions | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2019 | Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods) |                  |                 |                 |                 |                 |                 |                  |
|--|------------------------|-------------------------------------|---|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
|  |                        |                                     |   | 2020  | 2021             | 2022            | 2023            | 2024            | 2025            | Thereafter      |                  |
| 2018-19  | \$133,384              | 13.2                                | \$10,105  | \$10,105  | \$113,174        | \$10,105        | \$10,105        | \$10,105        | \$10,105        | \$10,105        | \$62,649         |
| 2019-20  | \$523,627              | 13.1                                | \$0   | \$39,972  | \$483,655        | \$39,972        | \$39,972        | \$39,972        | \$39,972        | \$39,972        | \$283,795        |
| <b>Net Increase (Decrease) in OPEB Expense</b> |                        |                                     | <b>\$10,105</b>                                 | <b>\$50,077</b>   | <b>\$596,829</b> | <b>\$50,077</b> | <b>\$50,077</b> | <b>\$50,077</b> | <b>\$50,077</b> | <b>\$50,077</b> | <b>\$346,444</b> |

# Total Compensation Systems, Inc.

## INVESTMENT GAINS AND LOSSES

### Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

| Measurement Period                             | Investment (Gain)/Loss | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2019 | 2020       | Amounts to be Recognized in OPEB Expense after 2020 | 2021       | 2022       | 2023       | 2024       | 2025       | Thereafter |
|--|------------------------|-------------------------------------|---|------------|---|------------|------------|------------|------------|------------|------------|
| 2019-20  | \$0                    | 0                                   | \$0   | \$0        | \$0   |            |            |            |            |            |            |
| <b>Net Increase (Decrease) in OPEB Expense</b> |                        |                                     | <b>\$0</b>                                      | <b>\$0</b> | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |



# Total Compensation Systems, Inc.

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## APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

|   |   |
|---|---|
| <u>Actuarial Cost Method:</u>                                 | A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.  |
| <u>Actuarial Present Value of Projected Benefit Payments:</u> | The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.   |
| <u>Deferred Inflows/Outflows of Resources:</u>                | A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date. |
| <u>Discount Rate:</u>   | Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.  |
| <u>Fiduciary Net Position:</u>                                | Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).   |
| <u>Implicit Rate Subsidy:</u>                                 | The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.  |
| <u>Measurement Date:</u>                                      | The date at which assets and liabilities are determined in order to estimate TOL and NOL.   |
| <u>Mortality Rate:</u>  | Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.  |
| <u>Net OPEB Liability (NOL):</u>                              | The Total OPEB Liability minus the Fiduciary Net Position.  |
| <u>OPEB Benefits:</u>   | Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.   |
| <u>OPEB Expense:</u>  | This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.   |
| <u>Participation Rate:</u>                                    | The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.   |

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|                                    |   |
|------------------------------------|---|
| <u>Pay As You Go Cost:</u>         | The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.                           |
| <u>Retirement Rate:</u>            | The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be. |
| <u>Service Cost:</u>               | The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.  |
| <u>Service Requirement:</u>        | The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.  |
| <u>Total OPEB Liability (TOL):</u> | The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.   |
| <u>Trend Rate:</u>                 | The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.  |
| <u>Turnover Rate:</u>              | The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.   |
| <u>Valuation Date:</u>             | The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.  |



## Board Meeting Agenda Item Information

|  |   |
|--|---|
| <b>Meeting Date:</b> September 23, 2020                | <b>Agenda Item: 202.118</b><br>Board Consideration of Approval of Learning Continuity and Attendance Plan 2020-21 |
| <b>Presenter:</b> Karen Schauer<br>Donna Mayo-Whitlock | <b>Action Item:</b> XX<br><b>Information Item:</b><br><b>Public Hearing:</b>                                      |

Due to the COVID-19 pandemic, the development of a new three-year Local Control Accountability Plan is not required for the 2020-21 school year. California's school districts are required to start the school year with a Learning Continuity and Attendance Plan. A public hearing was held on September 15, 2020 as required, prior to the board consideration to approve the plan.

The GJUESD plan builds upon pre-pandemic data and feedback that established a focus upon deepened Social Emotional Learning (SEL) and equity. Post-pandemic feedback with evolving conditions resulted in the GJUESD Transitional Reopening Model in which SEL and equity are threaded throughout the plan to support the learning program models.

The plan narrative tells our story that includes the incorporation of plans, procedures or policies that have been developed in the last seven months to implement the GJUESD Transitional Reopening Model. The use of federal emergency funds with other funding sources are identified in the plan, as well.

The DRAFT GJUESD plan was posted on September 4, 2020 for review and feedback and was available by paper copy at each school. The district received 66 total survey responses. In addition, the Sacramento County Office of Education has reviewed the plan. The plan is organized by:

1. COVID-19 Impact on GJUESD
2. Stakeholder Engagement
3. Continuity of Learning Factors: Distance Learning, Technology, Professional Development, and Serving High Needs Learners
4. Addressing Learning Loss
5. Mental Health and Social Emotional Well-Being
6. Increased or Improved Services for High Needs Learners

Board approval recommended.

**Galt Joint Union Elementary School District**  
**Learning Continuity and Attendance Plan 2020-21**

**General Information**

[A description of the impact the COVID-19 pandemic has had on the LEA and its community.]

The Galt Joint Union Elementary School District (GJUESD) is committed to providing optimal learning opportunities for each and every learner while focusing upon health and safety considerations for our children, staff, families, and the Galt community. Pre-pandemic stakeholder feedback reflected deepened personalization through a focus on social-emotional learning, wellness, and equity. Post-pandemic stakeholder input and committee efforts have resulted in reframing the whole learner and wellness focus, not eliminating it by integrating these improvement or innovation elements throughout the Initial Transitional Reopening Schools model.

The impact of the pandemic to date has resulted in extraordinary teamwork and sincere willingness to Grow And Learn Together. Educators have openly shared and generously supported each to advance distance learning efforts. Last spring, educators and support staff personally delivered learning resources or meals to families facing resource access barriers. Classified and confidential employees have tirelessly worked to support safe and productive learning environments and services. Families have been on the learning curve journey with our school system that began with the unexpected pandemic school closure resulting in distance learning last March. Over 600 parents were called as they grappled with decisions for transitional or full school year distance learning. Input themes included:

1. Uncertainty of changing health conditions
2. Family members with compromised immune systems
3. Family members at higher risk of spreading the virus
4. Consistency of a full year of one model (as opposed to possible moving between levels depending on pandemic conditions)
5. Continuity of instruction
6. Parent has a more significant role in the learning program (well-rounded)

The Community of Galt and other agencies continue to work together with our schools such as 1) the Galt Police Department helping to support traffic flow during meal distribution or special drive through school events, 2) community organizations reaching out to encourage and recognize teachers and staff 3) special private donations to help support distance learning home learning resources and 4) grant awards including the James B. McClatchy Foundation award for school readiness and English Learner distance learning resources, middle school career technical education and wellness.

The 2019-20 Local Control Accountability Plan feedback has been reframed and not erased, given the COVID-19 pandemic with additional stakeholder input and committee efforts to support distance learning and future on-campus, blended learning efforts reflecting Equity = Inclusion + Access. Stakeholder feedback, board meetings, and committee efforts have resulted in numerous plans that the district has synthesized into the Learning Continuity and Attendance plan, including:

1. [GJUESD Transitional Reopening Schools Model](#)
2. [GJUESD Continuity of Learning Plan](#)
3. [GJUESD Worksite Specific Safety Plan](#)
4. [GJUESD Student Health and Safety Protocols](#)
5. [GLEE Home Learning Academy](#)
6. [GOORU Mission Control Monitoring](#)
7. Union MOUs involving Safety, Learning Expectations, Rethinking Roles
  - [GEFA MOU - COVID19 School Reopening](#)
  - [GEFA MOU - GLEE Academy](#)
  - [CSEA MOU COVID19 School Reopening](#)
8. [James B McClatchy Growing Strong Learners Grant](#)

On July 23, 2020, the GJUESD Board of Trustees took unanimous action to move forward with 1) the GJUESD reopening school transitional model that included 2) Gooru (learner-centric management system) across models 3) examining a State waiver to prioritize serving high needs learners (Special education & English language learners) on campus when safety permits and 4) exploring providing essential worker (included staff) childcare services safely at schools.

The GJUESD has reopened PreK-8 schools across the school system in a safe, equitable, and caring manner while following health and safety guidelines provided by the County of Sacramento and the State of California. Our reopening plan begins with distance learning and transitions to on-campus learning and services with improving health conditions summarized in the GJUESD [Transitional Reopening Schools Model](#).

The GJUESD Initial *Reopening School Transitional Model* reflects a focus upon:

1. Providing high-quality learning that is safe and nimble through unforeseen change.
2. Offering whole learner educational options: in-person, blended, and home study.
3. Supporting staff with the time and opportunities for on-going planning and professional growth.
4. Ensuring systems responsibility for whole learner growth and achievement: learners, staff, parents.

The California Social and Emotional Guiding Principles will be integrated system-wide throughout the Reopening School Transitional Model programs for 1) Whole Learner Development, 2) Equity Commitment, 3) Capacity Building, 4) Family and Community Partnerships, and 6) Learning and Improvement.

We will accomplish the Learning Continuity and Attendance Plan through a mindset of Growing And Learning Together that reflects a focus upon teamwork, equity, transparency, and continuous improvement.

## **Section 1: Stakeholder Engagement**

### **[A description of the efforts made to solicit stakeholder feedback.]**

Prior to the pandemic, stakeholder feedback was solicited through a combination of in-person district LCAP committees and the CalSCHLS surveys administered to staff, parents, and students. Post pandemic reflected the use of multiple online or paper surveys combined with additional feedback through committees or public committees conducted by teleconference or phone. On September 4, 2020, the draft plan was posted for feedback with a special board meeting with a public hearing scheduled for September 15, 2020. Committees or other feedback opportunities included:

1. October 2019 - February 2020: Pre-Pandemic LCAP Redesign
  - CalSCHLS surveys, Fall/Winter stakeholder in-person committee meetings and board study sessions
  
2. March 2020 - August 2020: Post-Pandemic Feedback -
  - Union communication or negotiation meetings, Board Zoom Meetings, Committee meetings (teachers, special education parents, mixed stakeholder groups), parent/staff, student surveys, school administrative team meetings, parent calls for special education distance learning plans or needs.
  
3. July 2020: Live Virtual Information and Feedback Meetings
  - Spanish and English meetings held to clarify and receive feedback on the Long-Term GLEE Home-Learning Academy
  
4. July 2020: 600 Personal Parent Phone Calls
  - Staff made 600+ personal phone calls to parents/guardians to clarify the components of the District's transitional distance learning model and the Long-Term GLEE Home-Learning Academy resulting in 170 students enrolled in the year-long GLEE Academy.
  
5. March 2020 - August 2020: On-going Communications in Multiple Formats
  - On-going communications in various forms to receive feedback or clarify information was posted on the District Website and sent out through videos (with closed captioning), robocalls, social media, and emails. Communications included Frequently Asked Questions, Superintendent Updates, and Reopening Schools Updates.
  
6. September 2020: Posting Learning Continuity and Attendance Plan
  - Draft of the Learning Continuity and Attendance Plan posted on the GJUESD website on September 4, 2020, for Feedback. Phone/email messages were sent through the District's robocall system to notify families of the opportunity to give feedback.

### **[A description of the options provided for remote participation in public meetings and public hearings.]**

Due to the limitations for holding stakeholder meetings in-person due to the covid-19 pandemic, the district turned to other a variety of avenues for students, parents, community members and staff to

participate and provide meaningful feedback support the development of the Continuity Learning and Attendance Plan:

1. Virtual Meetings via the Zoom Platform: Parent informational sessions, Board of Trustee Meeting Public Comment, Union meetings, Administrator Meetings
2. Electronic Surveys: Spring and Summer Survey Monkey
3. Email: to Superintendent and district directors
4. Phone calls: 600+ phone calls to parents/caregivers; daily receive phone calls from parents/caregivers
5. District Website: survey links
6. School/teacher classroom Apps: Communication through apps such as Remind, Class Dojo, Bloomz

### **[A summary of the feedback provided by specific stakeholder groups.]**

The November 2019 CalSCHLS survey, followed by on-going LCAP committees' and board study session efforts, indicated parents finding that school employees were caring (87%) and promoted academic success for all students (87%) along with school being a safe place for their child (86%). While the survey results indicated 85% of the parents agree or strongly agree that the school treats all students with respect, 66% of the parents indicated schools promote respect for all cultural beliefs and practices. The Special Education CalSCHLS module for teachers indicated 90% of the teachers agree or strongly agree that schools integrate special education into daily operations, with 57% indicating providing sufficient time to collaborate on service delivery. Middle school student results demonstrated a need for increased learning engagement, school connectedness, and meaningful participation. McCaffrey Advisory Committee (MAC) students communicated a need for strengthening schoolwide wellness efforts. The Dashboard results demonstrated improvement in mathematics with student groups but lower achievement than language arts achievement. Chronic absenteeism was also identified as an improvement area, particularly for the Homeless student group and kindergarten students in some schools.

Through multiple feedback opportunities, parents and staff identified PreK -8 wellness and addressing the whole learner needs more equitably as priority areas through discussion around this critical feedback question:

- *Do we fundamentally believe that learning is social, emotional and academic and that Social Emotional Learning (PERSONalization) is not a "nice to have" but a "must-have" to ensure student success in school, work, and community?*

LCAP stakeholder groups and a February 2020 board study session affirmed that deepening PERSONalization through the system-wide implementation of social-emotional learning was not a "nice to have" but a "must-have" to address whole learner needs. Equity = Inclusion + Access became the improvement framework. Stakeholders recognized the California Social Emotional Learning Guiding Principles as areas to refocus efforts including: 1) Whole Learner Development, 2) Equity Commitment, 3) Capacity Building, 4) Family and Community Partnerships, and 6) Learning and Improvement. The Sacramento County Office of Education facilitated a district-wide Social Emotional Learning Signature Practices training with representation from all schools on March 11, 2020.

Post-pandemic survey feedback with employees, parents and students indicated survey priorities or comment trends:

1. Physical health and safety was the main priority for all adults, with learning and instruction coming in second. Students indicated “being with friends” as their top priority with both “learning from school” from teachers and “end of the year” activities coming in as their second-highest priority.
2. Employee groups, parents and students rated the distance learning program:
  - 70% of parents indicated they had a positive or neutral experience.
  - 90% of the staff rated the distance learning program as positive or neutral.
  - 50% of the students rated the distance learning experience as positive.
3. Additional survey feedback resulted in 222 pages of comments. Feedback trends included:
  - **Parent:** Vital to have a consistent program for all grades and schools, offering educational options, using local control, more robust distance learning, if done again
  - **Teacher:** Safety is essential for all employees and students, need more planning time, wanting to be with students, but must feel safe, providing needed emotional supports
  - **Classified:** Safety precautions need to be implemented, a strong plan needed for children with special needs, considering creative workspaces, safety protocols needed for staff to follow.
  - **Students:** “Let us go to school!”, more math to catch up, fewer Zoom meetings, make distance learning more organized, “I don’t want to do this again...”

As the pandemic conditions worsened in July, parent and employee feedback (calls, committees, union meetings, board meeting public comments) indicated growing concerns for beginning the school year with on-campus learning. On July 17, 2020, the governor took statewide action for California school districts to start the school year with distance learning if school districts are located in counties on the County Monitoring Watchlist for COVID-19 cases and other factors.

An additional survey conducted in July, with over 600 parents indicating interest in a full year distance learning program. The final registration resulted in 173 students enrolled with demographics including 51.44 % free/reduced lunch, 16.18% English language learners and 17.40 % with special education services for speech, resource or special day class.

**[A description of the aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input.]**

Each of the separate plans, policies or procedures were condensed or synthesized for the Learning Continuity and Attendance Plan with stakeholder influence noted:

1. [GJUESD Transitional Reopening Schools Model](#)
  - The model was influenced to include the transition from distance learning to on-campus learning based upon survey and committee input regarding safety and returning to on-campus learning. The middle school wellness center continues development to be



ready for on-campus services with a new multi-use track under construction to support wellness further.

2. [GJUESD Continuity of Learning Plan](#)

- Teacher and school administrator committees conveyed feedback to finalize a consistent curriculum plan for distance learning strategies, addressing learning loss, teaching expectations, learning resources, assessment and instructional priorities.

3. [GJUESD Worksite Specific Safety Plan](#)

- School district administration, along with classified and certificated union feedback, was considered in finalizing the safety plan presented at every school to the staff.

4. [GJUESD Student Health and Safety Protocols](#)

- School nurse and administration provided feedback with additional forthcoming review for feedback by Sacramento County Public Health.

5. [GLEE Home Learning Academy](#)

- School district administration, union feedback and parent survey and phone calls resulted in the GLEE Home Learning Academy for families expressing the need to continue distance learning through the 2020-21 school year.

6. [GOORU Mission Control Monitoring](#)

- The 2020-21 scope of work with Gooru was developed through school administration and teacher feedback to the Director of Curriculum to include training and a beginning focus upon mathematics.

7. Union MOUs involving Safety, Learning Expectations, Rethinking Roles

[GEFA MOU - COVID19 School Reopening](#)

[GEFA MOU - GLEE Academy](#)

[CSEA MOU COVID19 School Reopening](#)

- Union negotiations efforts included referencing spring and summer feedback surveys and board study session input. MOUs include attention to safety, learning expectations and changing roles due to distance learning and safety considerations.

8. [James B. McClatchy "Growing Strong Learners" Grant](#)

- The second year of grant scope of work was reflective of parent and staff survey or focus group interviews and includes increased attention to family capacity building for English learners beginning with distance learning.

## Section 2: Continuity of Learning In-Person Instructional Offerings

[A description of the actions the LEA will take to offer classroom-based instruction whenever possible, particularly for students who have experienced significant learning loss due to school closures in the 2019–2020 school year or are at a greater risk of experiencing learning loss due to future school closures.]

At the July 22, 2020 Board of Trustees meeting, the Board approved a [Transitional Reopening School Matrix](#) that demonstrates the return to on-campus reopening in a gradual and thoughtful roll-out that

- 1) prioritizes health and safety of students and staff
- 2) includes new or improved ways of accomplishing core instruction and expanded learning opportunities.

### Health and Safety

The District's [Student Health and Safety Protocols](#) aligned with the California Department of Public Health guidance components for schools will be provided to staff and families, along with presenting virtual live and recorded trainings before on-campus instruction begins. The Student/Staff Health and Safety Guidelines include the following key considerations for reopening schools:

1. **Cleaning and Disinfection:** How shared surfaces will be regularly cleaned and disinfected and how use of shared items will be minimized
2. **Cohorting:** How students will be kept in small stable groups with fixed membership that stay together for all activities and minimize/avoid contact with other groups or individuals who are not part of the cohort
3. **Entrance, Egress and Movement within the School:** How movement of students, staff and parents will be managed to avoid close contact and/or mixing of cohorts
4. **Face coverings and other essential Protective Gear:** How CDPH's face covering requirements will be satisfied and enforced
5. **Health Screenings for Students and Staff:** How students and staff will be screened for symptoms of COVID-19 and how ill students of staff will be separated from others and sent home
6. **Healthy Hygiene Practices:** The availability of handwashing stations and hand sanitizer, and how their use will be promoted and incorporated into routines
7. **Identification and Tracing of Contacts:** Actions that staff will take when there is a confirmed case. Confirmation that all schools have designated staff persons to support contact tracing.
8. **Physical Distancing:** How space and routines will be arranged to allow for the physical distancing of students and staff
9. **Staff Training and Family Education:** How staff will be trained and families will be educated on the application and enforcement of the plan
10. **Testing of Students and Staff:** How school officials will ensure that students and staff who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Also describes how staff will be tested periodically to detect asymptomatic infections.
11. **Triggers for Switching to Distance Learning:** The criteria the superintendent will use to determine when to physically close the school and prohibit in-person instruction

12. **Communication Plans:** How the Superintendent will communicate with students, staff and parents about cases and exposures at school, consistent with the privacy requirements such as FERPA and HIPAA

### **Cleaning & Disinfecting Protocols**

- Perform thorough cleaning in high traffic areas.
- Frequently disinfect commonly used surfaces and personal work areas.
- Clean and sanitize shared equipment between each use
- Clean touchable surfaces between shifts or between users, whichever is more frequent.
- Equip shared spaces with proper sanitation products, including hand sanitizer and sanitizing wipes and ensure availability.
- Ensure that sanitary facilities stay operational and stocked at all times.
- Use products approved for use against COVID-19 on the Environmental Protection Agency (EPA)-approved list and follow product instructions and Cal/OSHA requirements.
- Provide time for workers to implement cleaning practices before and after shifts and consider third-party cleaning companies.

The Board approved [Transitional Reopening School Matrix](#) describes a ***continuum of learning phases*** based upon conditions that the district would move between.

- **Distance Learning Model:** No on-campus learning or support services for all students. Follows the *California Department of Public Health (CDPH) order* for the Widespread Tier (Purple) county health conditions.
  - Learning takes place at home.
  - Follows a daily instructional schedule similar to traditional
  - Blend of synchronous and asynchronous learning
- **Blended Learning Model:** On-campus instruction for all students. Follows *CDPH order* for the Substantial Tier (Red) county health conditions (county must be in the red tier for two weeks) and in consultation with Sacramento County Public Health (SCPH)
  - Schools at 50% capacity (with health & safety modifications)
  - 50% of students in cohort A and 50% in cohort B
  - Each cohort: 2 days per week on campus (8:00-1:00), 3 days asynchronous learning at home
- **Modified Traditional Model:** On-campus instruction for all students. Follows *CDPH order* for the Moderate-Minimal Tiers (Orange/Yellow) county health conditions (further CDHP guidance to come) and in consultation with SCPH
  - Schools at 100% capacity (with health & safety modifications)
  - 5 days per week; 8:00 – 1:00 pm
  - Asynchronous extended learning option at school or home (8:00-10:20 or 10:40-1:00)
- **Traditional Model:** On-campus instruction for all students. Will follow future CDHP guidance and in consultation with SCPH
  - Schools at 100% capacity (modified health/safety conditions)
  - 5 days per week; 8:00-2:30 (Wednesdays 8:00-1:00)

- Extended Learning opportunities at school or home

### **Providing Targeted, Specialized Support and Services at School**

While still operating under the Distance Learning Model, The CDPH has allowed districts to implement specialized in-person services at school. To prioritize in-person instruction, particularly for students who may experience significant learning loss, GJUESD is refining the reopening school matrix to include moving targeted groups of learners with unique needs to limited on-campus services. Under the guidance of the SCPH, along with input from labor unions and other stakeholder groups the District is planning to provide the following supports in controlled, supervised and indoor environments on-campus. The number of students at a given school site will not exceed 25% of the school's enrollment size.

1. **Administering Individual Assessments:**

Following the CDHP Guidance for one-to-one assessments, trained staff will be bringing students on campus for essential assessments such as the English Language Proficiency Assessments for California (ELPAC), assessments for special education and emergency mental health counseling.

2. **Small Group Services or Targeted Support:**

To provide on-campus services for targeted groups of students, the district is following the **CDPH Cohort Guidance** (9-4-20) which includes 1) limited cohort size, 2) restructuring cohort mixing and 3) maintaining proper physical distancing, masking, cleaning and other safety measures. This guidance enables schools to provide educational support services in stable cohorts of no more than 16 persons and prioritizes the following groups: students receiving special education services, English learners, students at higher risk of further learning loss or not participating in distance learning, students at risk of abuse or neglect, foster youth and students experiencing homelessness.

3. **Elementary Waiver:**

The district is preparing to possibly apply for a waiver that will allow their elementary schools (grades TK-6) to reopen while the county is still within Widespread Purple Tier 1 pandemic severity rating. The waiver requires SCPH's written notification of approval. The waiver application must demonstrate evidence of 1) consultation with labor, parent and community organizations and 2) A Reopening Plan. The requirements include district practices for Covid-19 Testing and Contact Tracing (we are currently preparing to implement).

### **Actions related to In-Person Instructional Offerings**

[A description of what the action is. This may include a description of how the action contributes to meeting the increase or improved services requirement for foster youth, English learners, or low-income students, as applicable. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No.]

**ACTION 1:** Following the county and state public health guidelines the district will purchase Personal Protective Equipment (PPE) for School sites and classrooms to allow the safe return of staff and students on-campus. Training to use the PPE effectively will be provided to all staff.

Total Funds: \$227,000 (N)

**ACTION 2:** Every school site will receive additional funding to purchase additional resources to implement the distance learning and blended educational program models (supplemental materials, technology, supplies, etc.)

Total Funds: See Section 3 (N)

**ACTION 3:** Reduce TK-3 class size beyond the 24:1 base to more effectively implement distance learning for high needs learners through increased time for personalized instruction and support for individual growth accomplishment in reading, mathematics and English Language Development.

Total Funds: \$928,031 (Y)

**ACTION 4:** Prevention and Intervention Coordinator will coordinate school readiness and special education programs targeting high needs learners and learners with special needs

Total Funds:\$151,551 (Y)

**ACTION 5:** Prioritize during and after school intervention opportunities for high need students at elementary and middle schools during pandemic conditions through small group interventions, ASES, BFLC clubs, 1-1 student tutoring

Total Funds: \$445,833 (Y)

**ACTION 6:** Provide additional IA personalized support for high needs students in a small group for ELA and Mathematics to prevent learning loss and accelerate progress

Total Funds: See section 3 (Y)

**ACTION 7:** Resource Specialist positions and Behavior Services will support the Multi-tiered System of Supports to serve high needs learners at every school site during all phases of the transition to reopening of school model

Total Funds: \$685,794 (Y)

**ACTION 8:** Provide bilingual instructional assistants for additional personalized academic support during all phases of the transition to reopening of school model for English Learners and students identified as being migrant

Total Funds: See section 3 (Y)

**ACTION 9:** The district will provide hotspot devices to ensure that all families of our unduplicated student groups have access to internet connectivity during all phases of the transition to reopening of school model (over 1,000 have purchased and issued to date)

Total Funds: See section 3 (Y)

**ACTION 10:** To ensure that all learners in our unduplicated student groups have access to devices adequate to participate in all levels of the reopening schools model of instruction and complete assigned work, the district will provide Chromebook devices to learners in grades PreK-8.

Total Funds: See section 3 (Y)

**ACTION 11:** To support the reopening of schools the district will hire additional classified/certificated personnel and/or extend current employees contract hours (custodians, instructional assistants, office staff, teachers, administrators, etc.)

Total Funds: See section 3 (N)

### **Section 3: Distance Learning Program- Continuity of Instruction**

[A description of how the LEA will provide continuity of instruction during the school year to ensure pupils have access to a full curriculum of substantially similar quality regardless of the method of delivery, including the LEA's plan for curriculum and instructional resources that will ensure instructional continuity for pupils if a transition between in-person instruction and distance learning is necessary.]

The current distance learning model offers a school start and end times which are similar to the normal schedule that we will return to when in-person class is available five days per week. The District's goal is to move through the Reopening School Matrix from level 1 (Distance Learning) to level 4 (Traditional Model) with safe and well-thought-out planning, depending on health conditions and staff & student capacity for safe learning on campus. With schools reopening more gradually, staff, students, and families will be better prepared and comfortable with new safety procedures, learning routines, and meal schedules.

To ensure continuity of instruction throughout this year, teachers will provide daily, direct instruction from their classrooms or a remote location using a learning management system or learning platforms such as Google Classroom and Google Suite ( Gmail, Google Drive, Google Docs/Sheets/Slides) to provide materials, resources, assignments, and access to core materials to all students. Parents and students have access to assignments, missing work, grades and attendance through the Parent Portal.

All teachers will continue to use the district adopted materials as well as additional supplementary materials:

- ELA: Benchmark, Amplify, SIPPS
- Math: Eureka, CPM, My Math
- Science: GJUESD NGSS Learning Sequences
- Social History Social Studies: TCI Units of Study, Houghton Mifflin
- Social-Emotional Learning: Second Step
- Online supplemental resources include: Discovery Education, Lexia Core 5, Reading Plus, Accelerated Reader, Zearn, Khan Academy, Moby Max, Starfall, etc.

Teachers will provide standards-based learning opportunities both through synchronous and asynchronous sessions. The synchronous sessions will include both whole group instruction and small group targeted support daily. The purpose of daily live interaction, which occurs with teachers and students, is to provide instruction, monitor progress, and maintain school/social connectedness. Daily live interaction intends to ensure each student has live contact at least once each instructional day with a certificated teacher, and ideally, live contact with peers. At this time, the GJUESD most teachers will use Zoom as the video software to ensure continuity for families, ensure all students have daily interactions and provide a rigorous learning environment.

**The minimum daily instructional minutes will include the following:**

- Transitional Kindergarten and Kindergarten: 180 minutes
- Grades 1st - 3rd: 230 minutes
- Grades 4th-8th: 240 minutes

The minimum number of minutes can include a combination of both synchronous (live) and asynchronous (independent) learning. Below is the teacher instructional time expectation for the first trimester. **Daily live interaction with all students is expected in all grades.**

**Daily teaching expectations live instruction for the first trimester only:**

- In Preschool, a **minimum of 20 minutes**, twice a week, must be completed through synchronous instruction for the first 6 weeks; on a biweekly basis- 5 additional minutes will be added.
- In Grades TK-K, a **minimum of 30 daily minutes** must be completed through synchronous instruction and up to 1 hour of targeted instructional support based on student needs.
- In Grades Full Day K- 1, a **minimum of 40 daily minutes** must be completed through synchronous instruction and up to 1.5 hours of targeted instructional support based on student needs.
- In Grades 2-3, a **minimum of 60 daily minutes** must be completed through synchronous instruction and up to 2 hours of targeted instructional support based on student needs.
- In Grades 4-6, a **minimum of 90 daily minutes** must be completed through synchronous instruction and up to 1.5 hours of targeted instructional support based on student needs.
- In Grades 7-8, a **minimum of 180 daily minutes** must be completed through synchronous instruction and up to 1 hour of targeted instructional support based on student needs.

Designated and integrated ELD is incorporated as part of the core instruction. Students continue to be assessed via distance learning to informally evaluate the progress in ELD.

- In Grades TK-K, a **minimum of 40 minutes per week** must be completed through synchronous instruction.
- In Grades Full Day K- 3, a **minimum of 50 minutes per week** must be completed through synchronous instruction.
- In Grades 4-6, a **minimum of 60minutes per week** must be completed through synchronous instruction.
- In Grades 7-8, a **designated ELD class**; two classes for newcomers.

**Work Completion**

Feedback on student works is provided and accepted in various forms using various tools: For paper-based projects/lessons: Curbside drop-off of completed work and pick-up of new material. For online submission of work: screenshots via cell phones, scan and send via computer or cell, submit through email or Google Classroom.

**Grading**

Grades will be issued at the end of each trimester. Teachers (Grades 1-8) are expected to maintain an up to date gradebook on Illuminate. Participation will need to be entered on Illuminate weekly. Teachers will have the option to use their own learning management system (ie. Google Classroom) to record/update student progress without duplicating those marks on Illuminate.

## **Access to Devices and Connectivity**

[A description of how the LEA will ensure access to devices and connectivity for all pupils to support distance learning.]

Technology plays a critical role in distance learning. GJUESD is committed to ensuring access to devices and connectivity for all students for distance learning through:

1. 3,350 Chromebooks available to every learner in grades PreK through grade 8.
2. Households without the internet are provided with internet hotspots (approximately 1,000 hotspots have been issued to families and staff)
3. Internet antennas will replace the need for individual hotspots within Galt's city by the end of December and provide connectivity for all students in town.
4. The Bright Future Learning Centers at every school have been identified and supported to serve as the school technology support hubs for families. A live tech hotline is also available for families who speak Spanish.
5. Training is being offered to parents who need additional guidance accessing the technology resources.
6. Technology troubleshooting guides have been created for families in English and Spanish.
7. Video clips have been created for families on how to access Chromebooks and Google Classroom.

## **Pupil Participation and Progress**

[A description of how the LEA will assess pupil progress through live contacts and synchronous instructional minutes, and a description of how the LEA will measure participation and time value of pupil work.]

Pupil progress will be measured through various forms of formative and summative assessments during the synchronous sessions. Beginning of the year, reading screenings will take place during the first 30 days of instruction for transitional kindergarten through grade 3 students. In the earlier grades, the screening will be conducted 1-1; the information obtained will guide reading instruction level during the small group instruction.

Teachers will use formative assessments daily and administer summative assessments at the end of each unit or module. NWEA MAP formal assessments will be administered to all grade 1 - 8 students in the winter (grades 1-8) and spring (grades 1-2). Analysis of winter 2019 and winter 2020 results will be conducted for both math and reading. District reading assessments will be administered towards the end of each trimester to gauge academic growth from trimester to trimester.

Student attendance will be verified daily and documented in Illuminate, our student information system. To ensure student engagement, a variety of tools, strategies and learning platforms will be used to track engagement, work completion and standards mastery. Teachers will complete tracking of student participation and progress weekly.



## **Distance Learning Professional Development**

[A description of the professional development and resources that will be provided to staff to support the distance learning program, including technological support.]

Efforts to support all staff with distance learning began last spring. A wide variety of professional development opportunities were offered to teachers. A distance learning tutorial was created, which included links to teachers' pre-recorded videos using various tools/resources/platforms. Each tutorial provided to teachers was followed by a 30-minute Zoom meeting with the teacher presenter, which allowed any participating teacher to ask questions, obtain clarification, etc. The distance learning tutorial set the stage for the work launched this fall.

A Continuity of Learning Planning Guide was developed with teacher leaders to provide guidance and self-paced tutorials to help support the distance model for this year. Various tutorials were offered, such as Google training links, How-Tos and Zoom Features.

Teachers in grades 4- 8 were provided with a foundational training by Catlin Tucker, [Preparing for Fall 2020 Blended and Online Learning](#). This training answered some of the questions many teachers asked, such as, "How should I spend my limited time with students in the classroom or video conferencing sessions? What is the best use of that time?"

In addition, teachers in grades 4 - 8 were also provided with training on the use of the Gooru Math Navigator. The Math Navigator works on the principle that to navigate a student; we have to first locate them in terms of their current knowledge, skills and mindsets, present them with a personalized route using a full variety of distributed resources to their learning destination and recommend reroutes based on their performance data from the learning activities. Gooru Math Navigator is designed to advise intervention as well as provide acceleration based on where each student is in terms of math standards. The program is provided in addition to the core instruction. Gooru is intended to support the core adopted materials.

In addition, all staff were training on safety protocols, COVID-19 and mandated reporting. Additional safety training will be conducted regularly as we move to 1-1 testing and provide in-person instruction to small student cohorts. Professional development will continue to take place throughout the year as part of site staff meetings, district leadership meetings and specific to the site and student needs.

## **Staff Roles and Responsibilities**

[A description of the new roles and responsibilities of affected staff as a result of COVID-19.]

New staff roles and responsibilities are emerging as a result of COVID-19:

1. Yard supervisors serve varied school roles depending on needs and strengths, including: monitoring independent work, phone call check-ins, and staffing assignments to grade levels.
2. Instructional Assistants have been strategically assigned to grade levels to support small group instruction or added distance learning support.
3. Bus Drivers are delivering meals to families.
4. District office clerks are more flexibly working between departments given the need for responsive distance learning support, on-going feedback and communications needs.

5. Teachers deliver distance learning instruction from a classroom or home using core resources, open-source resources, and multiple technology tools.
6. Growing needs for Communication frequency with expanded services include school district staff shifting or reprioritizing roles to support multiple modes of communication: Zoom meetings, social media, video production with SECC technical assistance.
7. Distance learning is supported with a new ASES staffing model from 3:00-6:00 that includes daily interactive whole group and small group virtual meetings that include personalized attention through a ratio of 5 students assigned to instructional assistants.
8. Bright Future Learning Center technicians are serving as the first point of technical assistance for family technology questions.
9. Custodians are using new procedures for sanitizing school site indoor and outdoor spaces.

### **Support for Pupils with Unique Needs**

[A description of the additional supports the LEA will provide during distance learning to assist pupils with unique needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness.]

GJUESD continues to prioritize meeting the social-emotional and academic needs of learners with unique needs.

- **Alternative Educational Programs:**

- **Galt Learning, Equity & Excellence (GLEE) Academy:** For families with learners or other members at a high risk of contracting Covid-19, or for those families electing to have their children educated at home, the District has developed the long-term GLEE Home Learning Academy. The educational components of the GLEE program are similar to the distance learning program but provide additional flexibility for families and require additional parental support.
- GLEE Student Participation (Demographics):

| Total Enrollment | Per Program | Program      | Percentage |
|------------------|-------------|--------------|------------|
| 173              | 89          | Free/Reduced | 51.44%     |
| 173              | 28          | EL           | 16.18%     |
| 173              | 12          | SpEd-Speech  | 7.01%      |
| 173              | 7           | SpEd-RSP     | 4.04%      |
| 173              | 11          | SpEd- SDC    | 6.35%      |

- **Independent Study:** When live interaction is not feasible as part of regular instruction, this alternative program is offered to families. For students living in areas with limited or no internet connectivity (or due to other extreme circumstances), resources, curriculum and lessons will be provided by a certificated employee through the district Independent Study program. Regular communication between the certificated employee and the student and family will be maintained. The family will also continue to have access to district services such as the school meal program and

counselor/social worker support. All services shall provide a comparable level of service and school connectedness as the district's distance learning program

- **Supports for students experiencing Homelessness**
  - Coordination & communication with homeless agencies to make them aware of our Homeless Services
  - Communication with schools/teachers & parents/students to locate 'missing' students or students who are not engaged in distance learning, and identification of special needs or services
  - Provision of community resource information for parents/students, such as shelter, housing, food, clothing, health, COVID resources, etc. and refer parents/students to appropriate community agencies and/or district departments/services when educational, health or welfare needs are identified.
  - Coordination with County LEA Homeless Liaisons to provide continuity of educational services as students transfer to other schools
  
- **Supports for Foster Youth include:**
  - Case management to support all eligible foster youth.
  - Weekly and/or bi-weekly check-ins with students and foster parents via phone, zoom, and e-mail.
  - Monitoring of attendance/engagement and communication with teachers and administrators when needed.
  - Referrals to both district and community agencies for additional support/resources as needed.
  
- **Supports specific to Students with Disabilities (SWD):**
  - Modification of IEP Goals by IEP team, if needed, to address specific student needs during distance learning.
  - Additional consultation from staff or additional accessibility tools to actively engage in distance learning
  - Instructional assistants are assigned to support SWD during mainstreaming into general education live sessions.
  - SWD will be prioritized to provide in-person instruction in small cohorts when health and safety protocols are in place
  - Board Certified Behavior Analyst provides support during live sessions and consultation to families.
  
- **Supports for English Learners and their families:**
  - Regular communication by bilingual office assistants (BOAs) and community bilingual outreach assistants (BCOAs) with families to ensure that social-emotional and educational needs are being met for their children to participate fully in distance learning
  - Newcomer classes and supports are in place at each school.
  - Bilingual instructional assistants (BIAs) support students in the primary language in small group Zoom sessions or breakout rooms
  - EL families have access to interpreting services and all communications are translated into Spanish. A live technology hotline is provided in Spanish.
  
- **Other supports to learners needing additional social-emotional and academic support**
  - IAs provide daily small group reading instruction.

- Teachers modify assignments depending on student needs.
- Teachers hold daily “Live Office Hours” for students and parents/guardians.

### **Actions Related to the Distance Learning Program**

[A description of what the action is. This may include a description of how the action contributes to meeting the increase or improved services requirement for foster youth, English learners, or low-income students, as applicable. **Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.**]

**ACTION 1:** Provide teachers with three additional professional development days before reopening school under the distance learning model to support the planning and preparation needed to provide robust and interesting tasks that give students with unique needs the opportunities to participate and support they need to be successful.

Total Funds: \$300,000 (Y)

**ACTION 2:** Provide educational technology programs (Lexia, Zearn, Edgenuity, etc.) and LMS platforms (Gooru, SeeSaw, Google Meets, etc.) to manage distance learning synchronous and asynchronous instruction.

Total Funds: \$175,000 (N)

**ACTION 3:** To ensure that all learners in our unduplicated student groups have access to devices adequate to participate in all levels of the reopening schools model of instruction and complete assigned work, the district will provide Chromebook devices to learners in grades PreK-8.

Total Funds: \$210,000 (Y)

**ACTION 4:** The district will provide 1,250+ hotspot devices to ensure that all families of our unduplicated student groups have access to internet connectivity during all phases of the transition to reopening of school model

Total Funds: \$280,000 (Y)

**ACTION 5:** To ensure our learners continue to receive continuity of IEP services, speech-language pathologists, psychologists, social workers and counselors will provide speech therapy, Educationally Related Mental Health Services (ERMHS) counseling and mental health counseling via a teletherapy platform during distance learning

Total Funds: \$21,000 (Y)

**ACTION 6:** To support the reopening of schools the district will hire additional classified/certificated personnel and/or extend current employees contract hours (custodians, instructional assistants, office staff, teachers, administrators, etc.)

Total Funds: \$200,000 (N)

**ACTION 7:** School sites will receive additional funding to purchase additional resources to implement the distance learning and blended educational program models (supplemental materials, technology, supplies, etc.)

Total Funds: \$90,000 (N)

**ACTION 8:** GLEE Home Learning Academy teachers will provide a year-long distance learning program for student with unique needs

Total Funds: \$250,806 (Y)

**ACTION 9:** Resource Specialists and Behavior Services will support Multi-tiered System of Supports to serve learners with unique needs at every school during all phases of the transition to reopening of school model

Total Funds: See section 2 (Y)

**ACTION 10:** Provide additional IA personalized support for high needs students in small group (in all phases of reopening) for ELA and Mathematics to prevent learning loss and accelerate progress

Total Funds: \$438,360 (Y)

**ACTION 11:** Provide bilingual instructional assistants for additional personalized academic support during all phases of the transition to reopening of school model for English Learners and students identified as being migrant

Total Funds: \$433,015 (Y)

**ACTION 12:** Following the county and state public health guidelines the district will purchase Personal Protective Equipment (PPE) for School sites and classrooms to allow the safe return of staff on-campus. Training to use the PPE effectively will be provided to all staff.

Total Funds: See section 2 (N)

## **Section 4: Pupil Learning Loss**

[A description of how the LEA will address pupil learning loss that results from COVID-19 during the 2019–2020 and 2020–21 school years, including how the LEA will assess pupils to measure learning status, particularly in the areas of English language arts, English language development, and mathematics.]

Various reading programs will be used to assess and obtain a baseline for reading comprehension in grades 2-8. NWEA winter scores will be used to place students in the Gooru Math Navigator program. The Math Navigator will be monitored every week and data from the end of the trimester (November) will be analyzed for completion of math competencies from the beginning of the school year to the end of each trimester.

Formative assessments will be conducted throughout the online instruction provided to students. Progress monitoring will include various ways to measure learning status, particularly in ELA, ELD, and mathematics. The assessment of progress will be conducted through live contacts and synchronous instructional minutes. Formative assessment practices provide feedback both to the teacher and the learner; the feedback is then used to adjust ongoing teaching and learning strategies to improve students' attainment of curricular learning targets or goals.

Staff can use rubrics to clarify expectations and to provide feedback; quick writes or notebooking and discussions to see what students are thinking; pre-tests and exit tickets to see where they are at the beginning and end of class; observations of students working in small groups; student work samples and a variety of others formative assessment tools.

Assessment data will be collected and analyzed to produce a list of at-risk students who need additional support. If data indicates a deficiency across the entire grade level, those skills will be taught during the synchronous sessions. All teachers will be required to monitor and assess/reassess those deficient skills on an ongoing basis.

Among some of the additional support strategies are small group instruction for math and reading, in-person small group instruction, specific strategies for struggling readers, etc. All learning sessions will incorporate scaffolding strategies, key guiding questions, setting the purpose for reading and writing based on text. All learning opportunities have the goal of addressing learning gaps.

All evidence-based key strategies will be used with all students; however, continuous monitoring of at-risk students such as those with unique learning needs may have varied lesson delivery, additional targeted support, and/or additional live/in-person sessions.

## **Pupil Learning Loss Strategies**

### **Multi-Tiered System of Support:**

The Galt Joint Union Elementary School District continues to maintain a comprehensive Multi-Tiered Systems of Support (MTSS) team at every school to address learning loss and with the goal of accelerating learning progress. The MTSS team meets every month to address the social, emotional, behavioral and academic needs of students referred by classroom teachers. Each site's MTSS team consists of the following members: site administrator, RSP teacher, primary teacher, intermediate teacher, psychologist and social worker/counselor. The team analyzes the assessment data, attendance, class progress, previous interventions and supports presented by the classroom teacher. The team creates an individual MTSS Support Plan. Measurable actions may include modifications, additional academic interventions, social skills groups, family resources, one-to-one counseling with the social worker, formal assessment.

### **Monitoring learning at the classroom level:**

Daily participation is used to track attendance and ensure daily engagement by all students in learning activities. Daily participation is documented through student participation in synchronous and asynchronous instruction and contacts between school staff and students and their parents. Teachers maintain weekly engagement records for each student to track assignment completion and attendance. During synchronous instruction, teachers utilize instructional assistants to support student learning during "break-out" room sessions. Teachers also provide additional virtual live small group lessons to reteach or accelerate learning.

**Small group in-person instruction:**

To provide targeted educational intervention support to students who have experienced learning loss, the district will prioritize serving the following groups in stable small groups during distance learning: 1) students receiving special education services, 2) English learners, 3) students at higher risk of further learning loss or not participating in distance learning, 4) students at risk of abuse or neglect, 5) foster youth and 5) students experiencing homelessness

**Additional Monitoring for High Needs Learners**

For students who are English Learners, bilingual Instructional Assistants provide additional language support that may include: an additional session for newcomers, instruction in the students' primary language, additional reading support, communicating with Spanish speaking families to ensure that needed resources are in place.

Students with exceptional needs may experience regression if the instruction is not consistent or social-emotional needs are not being met. To address any potential learning loss, the Individualized Education Program (IEP) teams meet to address each student's progress on goals. Each specialist also maintains a Distance Learning Plan and log for each of their students. To support students in the mainstream classroom, Special Education Instructional Assistants accompany them during instruction and provide "break-out rooms" and 1-1 sessions for additional support.

Students experiencing homelessness are at a higher risk of learning loss than peers who are permanently housed as are students in the Foster Care system. Supports specific to these groups of students include contact with families to determine if they have special or unmet needs for accessing distance learning, communication with teachers and families to locate 'missing' students or students who are not engaged in distance learning and coordination with parents/students as necessary for optional distance learning delivery of assignment materials and provision of essential school supplies.

**Effectiveness of Implemented Learning Loss Strategies**

[A description of how the effectiveness of the services or supports provided to address learning loss will be measured.]

The effectiveness of the services or supports provided to address learning loss will be measured by analyzing individual student work, state and local assessments and online competency reports:

1. Results of both formative and summative assessments
2. Weekly progress reports
3. Gooru reports on competencies completed
4. Online programs such as Lexia Core 5, Reading Plus, Khan Academy, etc.
5. District Reading Assessment progress
6. STAR for lexile and reading levels for grades 2-8
7. SIPPS Mastery tests
8. Measures of Academic Progress (MAP) comparison - winter 2019 to winter 2020
9. Number of students passing MMS core classes
10. ELPAC for English Learners

## **Actions to address Pupil Learning Loss**

[A description of what the action is. This may include a description of how the action contributes to meeting the increase or improved services requirement for foster youth, English learners, or low-income students, as applicable. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.]

**ACTION 1:** Provide additional IA personalized support for high needs students in small group live virtual sessions for ELA and Mathematics to prevent learning loss and accelerate progress  
Total Funds: See section 2 (Y)

**ACTION 2:** Additional personalized support for English Learners and students identified as being migrant through increased certificated and classified support  
Total Funds: See section 2 (Y)

**ACTION 3:** Prioritize after school intervention opportunities for high need students at elementary and middle schools  
Total Funds: See section 2 (Y)

## **Section 5: Mental Health and Social-Emotional Wellbeing**

[A description of how the LEA will monitor and support mental health and social and emotional well-being of pupils and staff during the school year, including the professional development and resources that will be provided to pupils and staff to address trauma and other impacts of COVID-19 on the school community.]

### **District Focus on Social-Emotional Learning**

Building upon the collaboration and implementation efforts involving the District MTSS Task Force and Social-Emotional Learning professional development efforts that included work with the Sacramento County Office of Education, GJUESD continues to monitor and support mental health and social and emotional well-being of students and staff during the school year.

### **The Role of Social Workers and Counselors**

Each school is supported by either a full-time School Social Worker (SW) or a full-time School Counselor (SC). The SW/SC are key members of each school's attendance team, checking in with students who are absent from distance learning, following up on resources for families in need, implementing positive attendance strategies. They also work collaboratively with their site teams to schedule consultation and counseling sessions with the students, and, in some cases, their parent(s)/guardian(s) to address appropriate supports within the distance learning setting. These sessions are conducted virtually or by telephone. In addition, the monitoring of student mental health and social-emotional well-being will include the regular collection of student emotional engagement information via student (older students) or parent (for younger students) SEL check-in surveys and ongoing assessments by the staff of student engagement and participation. Regular emotional engagement check-in surveys will help staff assess a student's involvement in and enthusiasm for school as a whole as well as their emotional connectedness to others on campus. Other critical services that our mental health staff provide includes:



- Social-Emotional supports and resources for staff
- On-campus support to families calling in for crisis mediation
- Daily “live” office hours
- School-wide access to Social Worker/Counselor Google Classroom for mental and social-emotional support
- Record Second Step SEL lessons for teachers use in live sessions
- ERMHS counseling
- Too good for Violence program
- STOPIT app. to anonymously report bullying, personal crisis, fear, etc.
- Small group sessions available that can be scheduled through Google Classroom or a phone call directly to staff. Individual sessions are also available for students who want more privacy.

### **Social-Emotional Learning in the Classroom**

To effectively support students and staff’s social and emotional well-being during the school year, *Second Step* SEL lessons focused on universal themes will be developed to supplement some existing SEL work and complement the academic curriculum. Themes include collaboration, confidence, gratitude, perseverance, perspective-taking, and more. Each theme includes mini-lessons for elementary and secondary and resources for connecting to families. Resources supporting universal practices across the year include guidance for implementing school-wide mindfulness practices, guidance for weekly community circles, a teacher sample schedule for each month, and guidance for daily integration of SEL based upon our site’s three signature practices. The three signature practices include:

1. Opening of each class with a welcoming/inclusion activity
  - Includes all voices
  - Supports new learning ahead
  - Can be related to an academic content area or be non-academic
2. Engaging Activities
  - Anchor thinking and learning throughout the experience
  - Individual and collective engagement and learning are supported
  - Balance of interactive and reflective experiences to meet the needs of all participants
3. Ending each class with an optimistic closure
  - Highlights individual and shared understanding of the importance of the work
  - Provides a sense of accomplishment and supports forward-thinking
  - Engages group in reflection helps identify next steps, and/or makes connections

### **Strengths/Youth Development and Well-being**

Learners have well-being and strengths coaching sessions during and after school. These sessions include social and emotional learning, mindfulness, and well-being practices. There are activities such as regulating emotions- “Check Your Lid...Is it Flipped?” We are having youth development conversations with learners about the Safety Tower and Hope building. Students, teachers, staff and families have strengths coaching with strengths spotting, exploring and questioning. Arts Engagement and S.T.E.A.M. projects give learners experience in arts activities, design models, and develop imagination. While students are in distance learning, they have access to these sessions virtually.

Some additional resources are Strengths-Based Parenting sessions, Listening Circles, Artist Loft and Restorative Practices.

## **Section 6: Pupil Engagement and Outreach**

[A description of pupil engagement and outreach, including the procedures for tiered re-engagement strategies for pupils who are absent from distance learning and how the LEA will provide outreach to pupils and their parents or guardians, including in languages other than English, when pupils are not meeting compulsory education requirements, or if the LEA determines the pupil is not engaging in instruction and is at risk of learning loss.]

### **On-going Communication**

Communication continues to be critical during distance learning. Site and District staff checked in daily with families for a variety of reasons: 1) to ensure access to technology and the internet to participate in the distance learning environment, 2) to check in on distance learning progress, 3) to remind them of the district-wide meal program, 4) to check-in to offer social-emotional learning supports being offered by counselors, social workers and ASES. Communication modes includes:

- Phone calls by office staff, social workers/counselors teachers and administrators and BCOAs,
- School and District Blackboard messages, email, texts,
- Teachers communicate daily with parents through class apps (Dojo, Remind, etc.),
- District website with important announcements
- Technology troubleshooting hotlines
- Parent feedback surveys

### **Daily Participation and attendance**

At the beginning of each school day, all teachers connect with their students virtually through live class check-in meetings. Attendance is taken and reported to the school offices by 9:00. At the middle school, attendance is taken by subject teachers each period. Parents are encouraged to call/email the teacher if their child will be absent or have technical difficulties. Students also demonstrate participation in other ways:

- Join the class “live” session late (Tardies are not reported)
- They miss the synchronous instruction but demonstrate participation in asynchronous instruction (student logins or submission of work)
- They miss class session but attend a small group or connect with the teacher later in the day
- Parent notifies teacher in advance or checks in with teacher that same day

### **Daily contact with students/families**

The school attendance team (social workers, counselors, secretaries, bilingual office assistants, administrators, assistants) make daily phone calls to families of students who have not logged onto their live class session.

### **Tiered Re-engagement strategies**

The district will work with site teams to create a tiered plan to re-engage students absent from distance learning three or more days or 60% of instruction in a week. The tiered re-engagement strategies for students absent from distance learning will be organized within a Multi-Tiered System

of Supports model. The re-engagement strategies will also incorporate our SART/SARB attendance strategies. The re-engagement plan will include:

1. Site will develop procedures for identification, documentation, and monitoring
2. Common district-wide prevention/intervention strategies, services and activities
3. Supports in place for each tier

Tier 1: Students attending school regularly have access to high quality instruction, positive relationships, engaging school climate and social-emotional learning opportunities. There is clear and consistent communication between schools and families. Intrinsic and extrinsic incentives are in place.

Tier 2: Students who attend/engage moderately- Sites will conduct phone calls home, informational postcards, training with technology, endure connectivity for distance learning. The site team will review students' schedules, meet with the parent and provide additional assistance if needed.

Tier 3: Students who attend 40% or less: Referral to school social worker, Action Plan (social, emotional and academic) created with student and family, School Attendance Review Team (SART) meeting

Tier 4: Unreachable students: No contact or engagement: Home visits, SARB referral, referral to ACCESS, referral to outside agencies, referral to SRO, possible CPS referral

## **Section 7: School Nutrition**

[A description of how the LEA will provide nutritionally adequate meals for all pupils, including those students who are eligible for free or reduced-price meals, when pupils are participating in both in-person instruction and distance learning, as applicable.]

GJUESD will provide nutritious meals based on the National School Lunch and Breakfast program. Students will receive lunch and breakfast for the following day. A federal waiver from the USDA that allowed the Summer Food Service Program to operate amid the COVID-19 pandemic was set to expire on Aug. 31. But the USDA announced that several flexibilities would be extended through as late as Dec. 31, 2020. The flexibility to serve free meals to all children under the SFSP is crucial to our school nutrition department's ability to meet the increased demand brought on by the COVID-19 pandemic. District-wide, students are eligible to receive one breakfast and one lunch daily. Students were issued Meal ID Cards for curbside meal service and all food service staff and families maintain social distancing recommendations while handing out/receiving meals. To minimize food waste, families are encouraged to visit the same site daily for meal pickup. Meals will be delivered to families as needed using our bus drivers and transportation department.

### **Daily Breakfast/Lunch Schedule**

- At all elementary sites, lunch and breakfast for the following day are distributed curbside Monday-Friday 11:00 am-1:00 pm.
- McCaffrey distributes curbside meals Monday-Friday 10:30 am-12:00 pm.

## **Additional Actions to implement the Learning Continuity Plan**

[A description of what the action is. This may include a description of how the action contributes to meeting the increase or improved services requirement for foster youth, English learners, or low-income students, as applicable. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.]

### **ACTION 1: Mental Health and Social Emotional Learning**

Social Worker and Counselors to provide remote and in-person services to students anxious about starting the school year during the Covid-19 pandemic. Priority will be given to low income families and foster youth who may be experiencing greater hardships and struggles due to COVID19

Total Funds: \$714,681 9 (Y)

### **ACTION 2: School Nutrition**

Provide breakfast and lunch at all sites, targeting students eligible for free or reduced lunch, as well as all students during the federal free lunch time period

Total Funds: \$900,629 (Y)

### **ACTION 3: Stakeholder Engagement**

Utilize Bilingual Office Assistants and Bilingual Community Outreach Assistants to support interpretation/translation services. Enhance English learner parent's ability to stay informed and to participate in their child's education and the district decision making process. Staff also provide assistance to Spanish-speaking families to access the district's educational services.

Total Funds: \$273,577 (Y)

### **ACTION 4: Mental Health and Social Emotional Learning**

Supporting employees, parents and students in using strengths-based talent information and motivation data to address whole child learning and motivation.

Total Funds: \$5,000 (N)

### **ACTION 5: Mental Health and Social Emotional Learning**

Reduce TK-3 class size beyond the 24:1 base to more effectively meet the social emotional and well-being needs of learners with unique needs through increased time to personalize and support social emotional learning opportunities

Total Funds: See section 2 (Y)

### **ACTION 6: Mental Health and Social Emotional Learning**

The Extended Learning Supervisor will provide a variety of social emotional learning and well-being services and supports to students with unique needs

Total Funds: \$98,910 (Y)

### **ACTION 7: Mental Health and Social Emotional Learning**

BFLC technicians will provide after school enrichment, STEAM, youth development opportunities for high needs students to support their SEL, increase connectedness to school and provide tech support services

Total Funds: \$407,700 (Y)

## **Section 8: Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students**

Percentage to Increase or Improve Services: 16.74%

Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students: \$4,669,065

### **Required Descriptions**

[For the actions being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the needs of these students.]

Based on the patterns of engagement from our initial distance learning during the spring 2020 school closure we learned that many low income students, foster or homeless youth and English learners were less likely to participate daily in the live virtual learning sessions and access the other online learning programs. Lack of participation and engagement can lead to significant learning loss for high needs groups of students. Barriers to participation and engagement included lack of connectivity, technology issues, parent/caregiver support, unfamiliarity with navigating the learning management platform. The shift to full-time online learning in the wake of the coronavirus pandemic has also brought social emotional change and challenges for the district's 3,350+ students. As a result, the following actions were implemented to increase the academic success and social emotional well-being for our high needs learners during distance learning and the transition to on-campus instruction.

1. To support students at all levels of the Transitional Reopening Schools Model, GJUESD continues to reduce TK-3 class size beyond the 24:1 base through certificated staffing in order to more effectively personalized learning for unduplicated learners through increased time for high quality personalized instruction and support for individual growth accomplishment in social emotional well-being, reading, mathematics and English Language Development. Additional personalized support for English learners, low socio economic and foster youth is provided through increased instructional assistants and bilingual instructional assistants providing individual and small group support during the regular school day. Resource Specialists have been added at each school to support short-term intensive MTSS interventions to students 1-1.
2. A major barrier to participating in distance learning was the lack of technology and unfamiliarity with technology use. To mitigate this both for students and their parents/caregivers, funding was utilized to provide Chromebooks, wifi hotspots, online ELA/Math programs, tech troubleshooting support and tech training for adults.
3. With classrooms, student relationships, and support systems upended by the school closures, social-emotional learning continues to be a priority districtwide. To further support the social emotional well-being of our high needs learners, each site has a full time social worker or

counselor on staff who provide a wide range of mental health services and implement the tiered re-engagement strategies for chronically absent students. Additionally, BFLC technicians and ASES staff provide a variety of expanded learning opportunities such as curbside book check-out, youth voice celebrations and concerns, group games, virtual field trips, online assemblies, STEAM activities, and creative arts.

[A description of how services for Foster Youth, English learners, and low-income students are being increased or improved by the percentage required.]

1. Class size reduction beyond the 24:1 base and additional instructional assistant support are practices that support increased personalized time for unduplicated learners. The 2018 and 2019 California Dashboards report that overall GJUESD has increased 14.1 points toward the standard in ELA.
2. The enhanced technology supports the continuation of "anytime" learning at home, even as students are allowed to return to on-campus instruction. These are proven effective practices because studies have shown that high quality expanded learning programs link to student achievement.
3. Research confirms the long-term effects of Social Emotional Learning (SEL) on learners ages 6 months to 18 years: Students experiencing SEL demonstrate stronger social-emotional skills and attitudes, more positive social behaviors, and greater academic success. Social emotional learning is a critical component for college, career and life success for our high needs students.



## Board Meeting Agenda Item Information

|   |  |
|---|--|
| <b>Meeting Date:</b> September 23, 2020     | <b>Agenda Item: 202.119</b><br>Public Hearing Regarding the Sufficiency of Instructional Materials and Determination through a Resolution Whether Each Student has Sufficient Textbooks and Instructional Materials Pursuant to Education Code 60119 |
| <b>Presenter:</b> Claudia Del Toro-Anguiano | <b>Action Item:</b><br><b>Information Item:</b><br><b>Public Hearing:</b> XX   |

EC 60119 specifies that the Board of Education shall hold a public hearing and shall determine through a resolution that each pupil, including each English learner, in each school in the district has sufficient textbooks or instructional materials or both, in each subject (English/language arts, mathematics, history/social science, and science), that are consistent with the content and cycles of the curriculum framework adopted by the California State Board of Education.

Attachment: Public Notice Instructional Materials 2020/21



September 8, 2020

**Notice of Public Hearing**  
**Pupil Textbook and Instructional Materials Incentive Act**  
**2020-2021**

Please be advised that in accordance with the requirements of Education Code 60119(c), a public hearing will be held at the regularly scheduled meeting of the Board of Education on Wednesday, September 23, at 7:00 p.m. online, to certify that the Galt Joint Union Elementary School District has sufficient textbooks or instructional materials, or both, in each subject, "consistent with the content and cycles of the curriculum framework adopted by the State Board".

Any comments or questions regarding this public notice can be directed to the District Superintendent, 209-744-4545.

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**Aviso de Audiencia Pública**  
**Ley de Incentivos de Libros de Texto del Alumno**  
**2020-2021**

Por favor tome en cuenta que, de acuerdo a los requisitos del Código de Educación 60119 (c), se llevará a cabo una audiencia pública en la junta regular programada de la Mesa Directiva programada el miércoles, 23 de septiembre 2020, a las 7:00 pm online, para certificar que el Distrito Unificado de Escuelas Primarias de Galt tiene suficientes libros de texto o materiales de instrucción, o ambos, en cada materia, "en consonancia con el contenido y ciclos de la estructura del plan de estudios aprobado por el Consejo del Estado".

Cualquier comentario o pregunta acerca de este aviso público puede dirigirse al Superintendente del Distrito, 209-744-4545.

Posted September 8, 2020

District Office

E-mailed to School Sites for Posting (Valley Oaks, Vernon E. Greer, Lake Canyon, River Oaks, Marengo Ranch, McCaffrey, Fairsite)





## Board Meeting Agenda Item Information

|   |  |
|---|--|
| <b>Meeting Date:</b> September 23, 2020     | <b>Agenda Item: 202.120</b><br>Board Consideration of Approval of Resolution #4 GJUESD Resolution Regarding Sufficiency of Instructional Materials |
| <b>Presenter:</b> Claudia Del Toro-Anguiano | <b>Action Item:</b> XX<br><b>Information Item:</b>   |

Under EC 60119 the Board of Education shall make a determination through a resolution as to whether each pupil, including each English learner, in each school in the district has sufficient textbooks or instructional materials in each subject (English/language arts, mathematics, history/social science, and science) that are aligned with the academic content standards and consistent with the cycles of the curriculum framework adopted by the California State Board of Education.

The attached resolution will certify that, in fact, each Galt Joint Union Elementary School District student has textbooks and instructional materials consistent with these guidelines.

**Attachments:**

1. Resolution
2. Instructional Inventory Summary

**Galt Joint Union Elementary School District**  
**Resolution Regarding Sufficiency of Instructional Materials**  
**Resolution # 4**  
**2020 2021**

**WHEREAS**, the Governing Board of the Galt Joint Union Elementary School District, in order to comply with the requirements of Education Code Section 60119, held a public hearing on September 23, 2020 at 7:00 pm, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

**WHEREAS**, the Governing Board of the Galt Joint Union Elementary School District provided at least 10 days' notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

**WHEREAS**, the Governing Board of the Galt Joint Union Elementary School District encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

**WHEREAS**, information provided at the public hearing detailed the extent to which sufficient textbooks or instructional materials were provided to all students, including English learners, in the District, and;

**WHEREAS**, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home, which may include materials in a digital format, and;

**WHEREAS**, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards adopted by the State Board of Education pursuant to Education Code 60605 and/or the Common Core Standards adopted pursuant to Education Code 60605.8;

**WHEREAS**, sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learners in the following subjects: English/Language Arts including the English Language Development component of an adopted program, Mathematics, Science, History-social science, and;

**THEREFORE, it is resolved** that for the **2020-2021** school year, the Galt Joint Union Elementary School District has provided each student with sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks.

Adopted by the Board of Education of the Galt Joint Union Elementary School District at a Regular meeting of the Board of Education on September 23, 2020.

Vote:  
Ayes:  
Noes:  
Absent:  
Abstain:

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Grace Malson, President  
Galt Joint Union Elementary School District

## Instructional Materials Inventory Summary 2020-2021

| Fairsite   | # of Students Enrolled | MATH                                 | LANG. ARTS                           | HIST/ SOCIAL                         | SCIENCE                              |
|------------|------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|            |                        | # of students w/o adequate materials | # of students w/o adequate materials | # of students w/o adequate materials | # of students w/o adequate materials |
| Preschool  | 145                    | 0                                    | 0                                    | 0                                    | 0                                    |
| Special Ed | 20                     | 0                                    | 0                                    | 0                                    | 0                                    |

# Instructional Materials Inventory Summary 2020-2021

| Greer               | # of Students Enrolled | MATH<br>Engage NY,<br>Eureka Math<br>and<br>Houghton<br>Mifflin | LANG.<br>ARTS<br>Benchmark<br>Advance      | HIST/<br>SOCIAL<br>MacMillan<br>McGraw-<br>Hill | SCIENCE<br>Pearson<br>Scott<br>Foresman<br>and Learning<br>Progressions |
|---------------------|------------------------|---|--|---|---|
|                     |                        | # of students w/o<br>adequate<br>materials                      | # of students<br>w/o adequate<br>materials | # of students<br>w/o adequate<br>materials      | # of students<br>w/o adequate<br>materials                              |
| Transitional Kinder | 10                     | 0   | 0  | 0   | 0   |
| Kindergarten        | 58                     | 0   | 0  | 0   | 0   |
| First Grade         | 69                     | 0   | 0  | 0   | 0   |
| Second Grade        | 58                     | 0   | 0  | 0   | 0   |
| Third Grade         | 62                     | 0   | 0  | 0   | 0   |
| Fourth Grade        | 53                     | 0   | 0  | 0   | 0   |
| Fifth Grade         | 73                     | 0   | 0  | 0   | 0   |
| Sixth Grade         | 79                     | 0   | 0  | 0   | 0   |
| Special Ed          | 11                     | 0   | 0  | 0   | 0   |

## Instructional Materials Inventory Summary 2020-2021

| <b>Lake<br/>Canyon</b>         | <b># of Students<br/>Enrolled</b> | <b>MATH<br/>Engage NY,<br/>Eureka Math<br/>and<br/>Houghton<br/>Mifflin</b> | <b>LANG.<br/>ARTS<br/>Benchmark<br/>Advance</b>     | <b>HIST/<br/>SOCIAL<br/>MacMillan<br/>McGraw-<br/>Hill</b> | <b>SCIENCE<br/>Pearson<br/>Scott<br/>Foresman<br/>and<br/>Learning<br/>Progression<br/>S</b> |
|--------------------------------|-----------------------------------|---|---|--|--|
|                                |                                   | <b># of students w/o<br/>adequate<br/>materials</b>                         | <b># of students<br/>w/o adequate<br/>materials</b> | <b># of students<br/>w/o adequate<br/>materials</b>        | <b># of students<br/>w/o adequate<br/>materials</b>  |
| <b>Transitional<br/>Kinder</b> | 12                                | 0   | 0   | 0  | 0  |
| <b>Kindergarten</b>            | 62                                | 0   | 0   | 0  | 0  |
| <b>First Grade</b>             | 84                                | 0   | 0   | 0  | 0  |
| <b>Second Grade</b>            | 60                                | 0   | 0   | 0  | 0  |
| <b>Third Grade</b>             | 75                                | 0   | 0   | 0  | 0  |
| <b>Fourth Grade</b>            | 86                                | 0   | 0   | 0  | 0  |
| <b>Fifth Grade</b>             | 78                                | 0   | 0   | 0  | 0  |
| <b>Sixth Grade</b>             | 59                                | 0   | 0   | 0  | 0  |
| <b>Special Ed</b>              | 20                                | 0   | 0   | 0  | 0  |

# Instructional Materials Inventory Summary 2020-2021

| <b>Marengo Ranch</b>       | <b># of Students Enrolled</b> | <b>MATH<br/>Engage NY,<br/>Eureka<br/>Math and<br/>Houghton<br/>Mifflin</b> | <b>LANG.<br/>ARTS<br/>Benchmark<br/>Advance</b>     | <b>HIST/<br/>SOCIAL<br/>MacMillan<br/>McGraw-<br/>Hill</b> | <b>SCIENCE<br/>Pearson Scott<br/>Foresman and<br/>Learning<br/>Progressions</b> |
|----------------------------|-------------------------------|---|---|--|---|
|                            |                               | <b># of students<br/>w/o adequate<br/>materials</b>                         | <b># of students<br/>w/o adequate<br/>materials</b> | <b># of students<br/>w/o adequate<br/>materials</b>        | <b># of students w/o<br/>adequate<br/>materials</b>                             |
| <b>Transitional Kinder</b> | 15                            | 0   | 0   | 0  | 0   |
| <b>Kindergarten</b>        | 76                            | 0   | 0   | 0  | 0   |
| <b>First Grade</b>         | 60                            | 0   | 0   | 0  | 0   |
| <b>Second Grade</b>        | 72                            | 0   | 0   | 0  | 0   |
| <b>Third Grade</b>         | 74                            | 0   | 0   | 0  | 0   |
| <b>Fourth Grade</b>        | 59                            | 0   | 0   | 0  | 0   |
| <b>Fifth Grade</b>         | 82                            | 0   | 0   | 0  | 0   |
| <b>Sixth Grade</b>         | 58                            | 0   | 0   | 0  | 0   |
| <b>Special Education</b>   | 36                            | 0   | 0   | 0  | 0   |

# Instructional Materials Inventory Summary 2020-2021

| <b>McCaffrey<br/>Middle</b> | <b># of Students<br/>Enrolled</b> | <b>MATH<br/>CPM and<br/>Glencoe/<br/>McGraw-<br/>Hill</b> | <b>LANG.<br/>ARTS<br/>Amplify</b>                   | <b>HIST/<br/>SOCIAL<br/>TCI Units<br/>and<br/>Glencoe<br/>/McGraw-<br/>Hill</b> | <b>SCIENCE<br/>Glencoe/<br/>McGraw-Hill<br/>and Learning<br/>Progressions</b> |
|-----------------------------|-----------------------------------|---|---|---|---|
|                             |                                   | <b># of students<br/>w/o adequate<br/>materials</b>       | <b># of students<br/>w/o adequate<br/>materials</b> | <b># of students<br/>w/o adequate<br/>materials</b>                             | <b># of students<br/>w/o adequate<br/>materials</b>                           |
| <b>Seventh Grade</b>        | 362                               | 0   | 0   | 0   | 0   |
| <b>Eighth Grade</b>         | 336                               | 0   | 0   | 0   | 0   |
| <b>Special Ed</b>           | 66                                | 0   | 0   | 0   | 0   |

# Instructional Materials Inventory Summary 2020-2021

| River Oaks          | # of Students Enrolled | MATH Engage NY, Eureka Math and Houghton Mifflin | LANG. ARTS Benchmark Advance         | HIST/ SOCIAL MacMillan McGraw-Hill   | SCIENCE Pearson Scott Foresman and Learning Progressions |
|---------------------|------------------------|--|--------------------------------------|--------------------------------------|--|
|                     |                        | # of students w/o adequate materials             | # of students w/o adequate materials | # of students w/o adequate materials | # of students w/o adequate materials                     |
| Transitional Kinder | 6                      | 0  | 0                                    | 0                                    | 0  |
| Kindergarten        | 58                     | 0  | 0                                    | 0                                    | 0  |
| First Grade         | 72                     | 0  | 0                                    | 0                                    | 0  |
| Second Grade        | 60                     | 0  | 0                                    | 0                                    | 0  |
| Third Grade         | 85                     | 0  | 0                                    | 0                                    | 0  |
| Fourth Grade        | 64                     | 0  | 0                                    | 0                                    | 0  |
| Fifth Grade         | 75                     | 0  | 0                                    | 0                                    | 0  |
| Sixth Grade         | 62                     | 0  | 0                                    | 0                                    | 0  |
| Special Ed          | 28                     | 0  | 0                                    | 0                                    | 0  |



# Instructional Materials Inventory Summary 2020-2021

| Valley Oaks         | # of Students Enrolled | MATH<br>Engage NY,<br>Eureka<br>Math and<br>Houghton<br>Mifflin | LANG.<br>ARTS<br>Benchmark<br>Advance      | HIST/<br>SOCIAL<br>MacMillan<br>McGraw-<br>Hill | SCIENCE<br>Pearson<br>Scott<br>Foresman<br>and Learning<br>Progressions |
|---------------------|------------------------|---|--|---|---|
|                     |                        | # of students<br>w/o adequate<br>materials                      | # of students<br>w/o adequate<br>materials | # of students<br>w/o adequate<br>materials      | # of students<br>w/o adequate<br>materials                              |
| Transitional Kinder | 4                      | 0   | 0  | 0   | 0   |
| Kindergarten        | 63                     | 0   | 0  | 0   | 0   |
| First Grade         | 58                     | 0   | 0  | 0   | 0   |
| Second Grade        | 85                     | 0   | 0  | 0   | 0   |
| Third Grade         | 73                     | 0   | 0  | 0   | 0   |
| Fourth Grade        | 74                     | 0   | 0  | 0   | 0   |
| Fifth Grade         | 65                     | 0   | 0  | 0   | 0   |
| Sixth Grade         | 78                     | 0   | 0  | 0   | 0   |
| Special Ed          | 28                     | 0   | 0  | 0   | 0   |