

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

**Regular Board Meeting**  
**Wednesday, September 25, 2019**  
5:45 p.m. Closed Session  
7:00 p.m. Open Session

**Galt City Hall Chamber**  
**380 Civic Drive, Galt, CA 95632**

# AGENDA

*Anyone may address the Board regarding any item that is within the Board’s subject matter jurisdiction. However, the Board may not take action on any item which is not on this agenda as authorized by Government Code Section 54954.2.*

*Community members and employees may address items on the agenda by filling out a speaker’s request form and giving it to the board meeting assistant prior to the start of that agenda item.*

*Comments are limited to no more than 3 minutes or less pending Board President approval.*

- A. 5:45 p.m. – Closed Session: Galt City Hall Chamber Conference Room**
- B. Announce Items to be Discussed in Closed Session, Adjourn to Closed Session**
  - 1. 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
  - 2. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE, Government Code §54957
  - 3. PUBLIC EMPLOYEE PERFORMANCE EVALUATION, Government Code §54957
    - Superintendent
- C. Adjourn Closed Session, Call Meeting to Order, Flag Salute, Announce Action Taken in Closed Session**
- D. Public Comments** for topics not on the agenda  
*Public comment should be 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 by indicating this on the speaker’s request form.*
- E. Communications**
  - 1. Sacramento County Office of Education: 2019-2020 LCAP and Adopted Budget Report
- 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. Early Childhood Education and Special Education Update

**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.*

1. California Assessment of Student Performance and Progress (CAASPP)
2. California School Climate Health & Learning Survey System (CalSCHLS)

**LCAP GOAL 4**

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

1. Measure K and Additional State Funding Update
2. School Facilities Plan: River Oaks and Lake Canyon Elementary

**G. Routine Matters/New Business**

**192.017 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 28, 2019 Regular Board Meeting**

**c. Payment of Warrants:**

Vendor Warrant Numbers: 20306866-20306921; 20308265-20308350; 20309240-20309319; 20310539-20310632

Certificated/Classified Payrolls Dated: 8/30/19, 9/10/19, 9/13/19

**d. Personnel**

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

**e. Donations**

**f. 2019-20 School Fundraisers**

**g. Christy White Certified Public Accountant Contract for Fiscal Years Ending June 30, 2020, 2021 and 2022 for GJUESD Measure K Bond**

**h. Christy White Certified Public Accountant Contract for Fiscal Years Ending June 30, 2020, 2021 and 2022 for GJUESD**

**i. Out of State Conference Attendance for John Gordon, Board Member: National School Boards Association (NSBA) Pacific Region Winter Meeting, October 18-20, 2019, Boise, Idaho**

**192.018 Consent Calendar (Continued) – Items Removed for Later Consideration**

**CC  
Items  
Removed**

192.019	Board Consideration of Approval of GJUESD Actuarial Study of Retiree Health Liabilities as of June 30, 2019	MOTION
192.020	Board Consideration of Approval of Surplus Tables and Kitchen Supplies	MOTION
192.021	Board Consideration of Approval of GJUESD and California School Employees Association (CSEA) and Its Galt Elementary Chapter #362 Agreement for Reduction and Creation of Classified Positions and Beautification Day	MOTION
192.022	Board Consideration of Approval of Revised 2019-20 School Calendar	MOTION
192.023	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
192.024	Board Consideration of Approval of Resolution #3 GJUESD Resolution Regarding Sufficiency of Instructional Materials	MOTION

**H. Pending Agenda Items**

1. School District Properties
2. Social Media & Board Protocol
3. SELPA
4. Bilingual Teacher Professional Development Program
5. Low Performing Block Grant: Mathematics Focus

*The next regular meeting of the GJUESD Board of Education: October 23, 2019*

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

Individuals who require disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing:

Karen Schauer Ed.D., District Superintendent  
Galt Joint Union Elementary School District  
1018 C Street, Suite 210, Galt, CA 95632  
(209) 744-4545



## 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 25, 2019	<b>Agenda Item: Communications</b>
<b>Presenter:</b> Karen Schauer	<b>Action Item:</b> <b>Information Item:</b> XX <b>Public Hearing:</b>

1. Sacramento County Office of Education: 2019-2020 LCAP and Adopted Budget Report

David W. Gordon  
Superintendent

September 16, 2019

BOARD OF EDUCATION

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Dr. Karen Schauer, Superintendent  
Galt Joint Union School District  
1018 C Street, Suite 210  
Galt, CA 95632

**SUBJECT: 2019-2020 LCAP and Adopted Budget Report**

Dear Superintendent Schauer:

In accordance with Education Code sections 52070 and 42127, the Sacramento County Office of Education has reviewed the Local Control Accountability Plan (LCAP) and adopted budget of the Galt Joint Union School District for fiscal year 2019-2020.

Education Code requires that the County Superintendent approve the LCAP for each school district after determining the following:

- The LCAP adheres to the template adopted by the State Board of Education, and follows any instructions or directions for completing the template that are adopted by the State Board of Education.
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.
- The LCAP adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated students pursuant to sections 42238.02 and 42238.03.

Based on our review, your LCAP is **approved** with the following comment:

- We commend you and Galt Joint Union School District staff for their efforts to continuously improve the achievement of all students. The 2019 California School Dashboard will support your continued evaluation of the effectiveness of the LCAP actions, and will help to inform your stakeholders of the progress the district is making towards meeting its goals. In transitioning to the new 2020-2023 LCAP, please conduct a comprehensive needs assessment and develop a new three-year plan that aligns to your local needs and addresses the eight State Priorities.



The Education Code requires the County Superintendent to approve, conditionally approve, or disapprove the adopted final budget for each school district after doing the following:

- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to section 33127, and identify any technical corrections needed to bring the budget into compliance with those standards and criteria.
- Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year, and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.
- Determine whether the adopted budget includes the expenditures necessary to implement the LCAP.

Based upon our review of the adopted budget, the budget has been **approved** as submitted with the following comments:

- Based on the multi-year projections and assumptions provided by the district, it appears the district will meet its 3% unrestricted reserve requirement for the current fiscal year and two subsequent fiscal years.
- The district is projecting a decrease of \$445,763 in the unrestricted General Fund balance for 2019-2020, and a decrease of \$161,368 for 2020-2021.
- The district is projecting an increase of 10 ADA for 2019-2020, and projects that ADA to remain flat for 2020-2021 and 2021-2022.
- It is noted that both certificated and classified salary negotiations have not been settled for 2019-2020.

We are requesting that the district provide the following:

- Before the district's board of education takes any action on a proposed collective bargaining agreement, the district must meet the public disclosure requirements of Government Code section 3547.5 and the California Code of Regulations Title V, section 15449. **Please submit the public disclosure of the collective bargaining agreement to the county office for review at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.** This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements. Also, as provided by the State Criteria and Standards, when labor contract negotiations are settled after the adoption of the district's budget, the district must analyze the budget to determine the effect of the

settlement, and the governing board must certify to the validity of the analysis within 45 days of the final settlement. Within this 45-day period, the District Superintendent must also send the County Superintendent any revisions to the district's current budget necessary to fulfill the terms of the agreement.

- Notify us immediately, and provide for our review, any changes to the budget.
- Continue to closely monitor current and projected enrollment trends and inform us of budget adjustments should enrollment trends fluctuate.
- With the LCFF being fully implemented, the district should be prepared to share information with its stakeholders about the impact on the district's budget, the budget development process, and the expectations for the LCAP.

If you have any questions about the LCAP, please contact Dr. Al Rogers, Deputy Superintendent, at (916) 228-2226. If you have any questions about the adopted budget, please contact Tamara Sanchez, Associate Superintendent of Business Services, at (916) 228-2551.

We appreciate the time and effort that you have put into the development of your LCAP and budget. This has been an enormous effort and we look forward to working with you this year as you implement your LCAP and budget.

Sincerely,



David W. Gordon  
Sacramento County Superintendent of Schools

DWG/TS/dw

cc: Grace Malson, Board President, GJUSD  
Lois Yount, Business Services Director, GJUSD  
Tracy Stinson, Fiscal Services Supervisor, GJUSD  
Dr. Al Rogers, Deputy Superintendent, SCOE  
Tamara Sanchez, Associate Superintendent, SCOE  
Debra Wilkins, District Fiscal Services Director, SCOE  
Shela Seaton, LCAP Director, SCOE  
Christy White Associates, Auditor



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 25, 2019	<b>Agenda Item: Reports</b>
<b>Presenter:</b> Karen Schauer	<b>Action Item:</b> <b>Information Item:</b> XX <b>Public Hearing:</b>

### 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. Early Childhood Education and Special Education Update

### 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.*

1. California Assessment of Student Performance and Progress (CAASPP)
2. California School Climate Health & Learning Survey System (CalSCHLS)

### LCAP GOAL 4

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

1. Measure K and Additional State Funding Update
2. School Facilities Plan: River Oaks and Lake Canyon Elementary





## **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. Early Childhood Education (ECE) and Special Education Update**

*Presenter: Donna Mayo-Whitlock, Educational Services Director and Kuljeet Nijjar, Prevention and Intervention Coordinator*

The ECE report includes progress on three key initiatives:

- 1) Parent Engagement
- 2) Leadership Development
- 3) Educator Capacity Building

The Special Education report provides a progress update on three improvement focus areas:

- 1) Increasing Language Arts and Mathematics Achievement
- 2) Reducing Suspensions
- 3) Providing a Least Restrictive Environment

# EARLY CHILDHOOD EDUCATION AND SPECIAL EDUCATION UPDATE

Galt Joint Union Elementary School District

September 25, 2019

# EARLY CHILDHOOD EDUCATION PROGRESS: KEY INITIATIVES

## Parent Engagement

- Academic Parent Teacher Teams Meeting- 10/18
- Parent Advisory Committee- School Garden Project, Academic Parent-Teacher Teams (APTT) prep
- New 3-year old class to increase enrollment to 234 children
- Home Visiting Program & Early Steps Group- 21 families
- Book Bag Exchange- goal 50 families
- Ready4K- Enrolling Pre-K and Valley Oaks families
- EL CIELO- 20 parents
- Bilingual Community Outreach Assistant (BCOA): Back to School Nights, Recruitment, English Learner Advisor Committee (ELAC)
- Fairsite Bright Future Learning Center (BFLC)- Computer training, Homework support, Workshops

## Leadership Development

- Program Coordinator- K. Nijjar: Site and CVF Administration, Inclusive Environments, NGSS
- ECE Coach- P. Margiott: Early Math, First 5, Dual Immersion, CVF
- PS Site Director- V. Valdovinos: State PS, SEL, PAC, CVF
- Outreach Coordinator- M. Garcia: Parent outreach/recruitment, PAC, Family Engagement

## Educator Capacity Building

- Program Coordinator- Kuljeet Nijjar: Site and Central Valley Foundation (CVF) Administration, Inclusive Environments, Next Generation Science Standards (NGSS)
- Early Childhood Education (ECE) Coach- Pam Margiott: Early Math, First 5, Dual Immersion, CVF
- Pre-school (PS) Site Director- Veronica Valdovinos: State PS, Social-Emotional Learning (SEL), Parent Advisory Committee (PAC), CVF
- Outreach Coordinator- Monica Garcia: Parent outreach/recruitment, PAC, Family Engagement

# SPECIAL EDUCATION CONTINUOUS IMPROVEMENT PROGRESS: PERFORMANCE INDICATORS REVIEW (PIR)

## Increase ELA/Math Achievement

- New Teachers = 1:1 Support: IEPs, classroom management, modifying curriculum, assessing
- *Go Math* and *My Math* presentations- October Professional Development (PD) day
- Benchmark *Steps To Advance* PD – October PD day
- Purchase *California Math* for Middle School Special Day Class (SDC) aligned with Galt High School District (GHSD)
- Work with GHSD on ELA curriculum alignment SDC
- Mentors in place for interns

## Reduce Suspensions

- Instructional Assistant (IA) behavior management trainings
- Behavior Department is meeting with site administration
- A Behavior Management Technician (BMT) supporting at all schools
- Social Workers: Second Step at school sites

## Provide Least Restrictive Environment

- Resource Specialist Program (RSP) Model: Each site provided one RSP to support Multi-Tiered System of Supports (MTSS) interventions
- Additional Special Education IAs to support mainstreaming in general education: PreK-8 (SDC, RSP, Autism)
- Full Inclusion: Preschool IBELONG Trainings
- Scheduling support for new teachers



### **LCAP GOAL 3**

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

#### **1. California Assessment of Student Performance and Progress (CAASPP)**

*Presenter: Claudia Del Toro-Anguiano, Curriculum Director*

Last spring, learners in grades 3 -8 completed Smarter Balanced English Language Arts/Literacy (ELA) and Mathematics summative assessments in May. Districts have been provided with preliminary results and we use the results to monitor student progress under the Common Core State Standards (CCSS). State results also provide information about student learning to support instructional planning. Both district and site leaders continue to analyze the results.

Overall, GJUESD improved in ELA and Math with more improvement in mathematics and higher achievement in ELA. Preliminary data shows that our district has more students meeting or exceeding standards this year when compared to last. Results also show that most of our schools, four out of six, have more students meeting or exceeding standards this year.

When analyzing results from a grade-level perspective, grade 3, 5 and 7 show achievement above the 50% in the area of ELA. In the area of mathematics, only grade 3 shows achievement above the 50%. When analyzing at the student group level, White and reclassified EL (RFEP) student groups show achievement higher than the 'all' for both ELA and Mathematics. Overall improvement is shown with the following student groups: Latino, RFEP, EL and students with disabilities (ELA) and all student groups showing improvement in the area of Mathematics.

GJUESD will continue to monitor local progress with the goal to meet or exceed 2019-20 district set targets.

#### **2. California School Climate Health & Learning Survey System (CaSCHLS)**

*Presenter: Karen Schauer Ed.D., Superintendent*

A research-based school climate survey will be administered late fall to:

- 1) All District Staff
- 2) Parents
- 3) Students (grades 5-8)

Results will be available by January 2019.

CalSCHLS, developed with the assistance of Expert Advisory Committees, is a research-based assessment of all the major domains of school climate as it affects students, staff, and parents.

### ***The Student Survey***

The CHKS is a modular, anonymous assessment recommended for students age 10 (grade 5) and above. It is focused on the five most important areas for guiding school and student improvement:

- student connectedness, learning engagement/motivation, and attendance;
- school climate, culture, and conditions;
- school safety, including violence perpetration and victimization/bullying;
- physical and mental well-being and social-emotional learning; and
- student supports, including resilience-promoting developmental factors (caring relationships, high expectations, and meaningful participation).

Supplementary modules cover a wide variety of areas in more detail, including:

- school climate;
- social-emotional and physical health;
- substance use; and other risk behaviors.

### ***The Staff Survey***

The online staff survey assesses the perceptions and experiences of K-12 teachers, administrators, and other school personnel. The results are intended to help:

- address the problem of low teacher-recruitment, morale, and retention;
- guide professional development and school improvement efforts; and
- determine the degree to which staff perceptions align with the attitudes and experiences of students and parents as identified by the other CalSCHLS surveys.
- provides comparison data to the questions and constructs asked students in the [CHKS Core](#) and supplementary [School Climate Modules](#);
- addresses the working environment and conditions, including staff relationships (collegiality), organizational expectations and norms, and meaningful participation in decisions;
- encapsulates the scope and nature of existing student supports, programs, and services (e.g., discipline, counseling, health, and prevention); and
- assesses parent supports and involvement.

### ***The Parent Survey***

Parent involvement is a Local Control and Accountability Plan (LCAP) State priority. This short survey provides a means to confidentially obtain:

- parent perceptions about the school's learning environment;
- school climate;
- student supports; and
- parent outreach and involvement efforts (e.g., how welcoming, communicative).

It also provides data on the scope and nature of parent involvement at the school (relationships, activities) and in the child's education in general.

CSPS identifies which needs and concerns of parents schools should address in promoting greater involvement. Asking parents to provide their perceptions of the school is an empowering parent-involvement activity.

The questions are aligned with the [California School Staff Survey](#) and the [California Healthy Kids Survey](#) so information obtained across these three stakeholder groups can be compared.



## **LCAP GOAL 4**

*Maintenance, Grounds, Custodial, Food Services, And Health Staff Maintain School Facilities That Are Safe, Healthy, Hazard Free, Clean And Equipped For 21<sup>st</sup> Century Learning*

### **1. Measure K and Additional State Funding Update**

*Presenter: Lois Yount, Business Services Director*

#### **Funding For School Facility Program**

By School Services of California

*On September 6, 2019, State Treasurer Fiona Ma announced the sale of \$2.4 billion in general obligation bonds—\$664 million of which is earmarked for K–12 facilities projects under the School Facility Program (Proposition 51). This sale makes a dent in Governor Newsom’s promise to issue bonds for school facilities. The State Allocation Board is anticipated to apportion these funds at its September 25, 2019, meeting. In addition to funding for facilities, the sale included \$1.7 billion of refunding bonds to refinance bonds previously issued, which will provide \$690 million in savings to California taxpayers over the next 20 years.*

*Since November 2018, GJUESD has submitted 6 School Facility Program applications to the Office of Public School Construction.*

*Assembly Bill (AB) 48 by Assemblymember Patrick O’Donnell (D-Long Beach) and Senator Steve Glazer (D-Orinda) is the legislative vehicle that would place a \$15 billion school construction bond on the 2020 primary election ballot. The bill was significantly amended last week after negotiations between the author, legislative leadership, and the Newsom Administration. Since the bill would place a measure on the ballot before voters, it had to clear a supermajority threshold in both houses, which it did in the Senate by a vote of 34-4 and in the Assembly with a vote of 78-1. The Governor is expected to sign the bill since his office was party to the deal struck last week. Once the bill is approved by the Governor, it will officially be qualified for the 2020 primary ballot.*

### **2. School Facilities Plan: River Oaks and Lake Canyon Elementary**

*Presenter: Lois Yount Business Services Director*



**River Oaks Elementary School - Established 1992**  
**5 Year Routine Maintenance Plan**

Location	Size and Year of HVAC Unit	Flooring Type and Age	2020 Upgrades	2021 Upgrades	2022 Upgrades	2023 Upgrades	2024 Upgrades
Room 1	4 Ton/2018	Carpet/2018					
Room 2	4 Ton/2019	Carpet/2016					
Room 3	4 Ton/2019	Carpet/2005			Replace Carpet		
Room 4	5 Ton/1993	Carpet/2010	Replace HVAC			Replace Carpet	
Room 5	4 Ton/2015	Carpet/2017					
Room 6	4 Ton/2019	Carpet/2013					Replace Carpet
Room 7	4 Ton/2019	Carpet/2013					Replace Carpet
Room 8	4 Ton/2016	Carpet/2013					Replace Carpet
Room 9	5 Ton/2015	Carpet/2015					
Room 10	4 Ton/2019	Carpet/2010				Replace Carpet	
Room 11	4 Ton/2019	Carpet/2004	Replace Carpet				
Room 12	4 Ton/2019	Carpet/2012				Replace Carpet	
Room 13	4 Ton/2019	Carpet/2015					
Room 14	5 Ton/1993	Carpet/2015	Replace HVAC				
Room 15	4 Ton/2019	Carpet/2008 & VCT/1993			Replace Carpet		
Room 16	5 Ton/1993	Carpet/2010 & VCT/1993	Replace HVAC			Replace Carpet	
Room 17	4 Ton/2019	Carpet/2015 & VCT/1993					



<b>Room 18</b>	4 Ton/2019	Carpet/2013 & VCT/1993				Replace Carpet	
<b>P - Room 19</b>	3.5 Ton/1995	Carpet/2008		Replace HVAC	Replace Carpet		
<b>P - Room 20</b>	3.5 Ton/1995	Carpet/2013		Replace HVAC			Replace Carpet
<b>P - Room 21</b>	3.5 Ton/1995	Carpet/2002	Replace Carpet	Replace HVAC			
<b>P - Room 22</b>	3.5 Ton/2016	Carpet/2002	Replace Carpet				
<b>P - Room 23</b>	3.5 Ton/2002	Carpet/2002	Replace Carpet			Replace HVAC	
<b>P - Room 24</b>	3.5 Ton/2013	Carpet/2016					
<b>P - Room 25</b>	3.5 Ton/1995	Carpet/2017			Replace HVAC		
<b>P - Room 26</b>	3.5 Ton/2017	Carpet/2000	Replace Carpet				
<b>P - Room 27</b>	3.5 Ton/1998	Carpet/2015			Replace HVAC		
<b>P - Room 28</b>	3.5 Ton/1998	Carpet/2014				Replace HVAC	
<b>P - Room 29</b>	3.5 Ton/1999	Carpet/2007		Replace Carpet		Replace HVAC	
<b>P - Room 30</b>	3.5 Ton/2018	Carpet/2007		Replace Carpet			
<b>P - Room 31</b>	3.5 Ton/1994	Carpet/2007		Replace Carpet Replace HVAC			
<b>P - Room 32</b>	3.5 Ton/1995	Carpet/2009			Replace Carpet Replace HVAC		
<b>P - Room 33</b>	3.5 Ton/1995	Carpet/2010			Replace Carpet	Replace HVAC	
<b>Admin</b>	(2) - 4 Ton/2019	Small Offices: Carpet/2018 Main Office: Carpet/2017 Nurse Office: Linoleum/2013					Replace Flooring in Nurse's office
<b>BFLC</b>	5 Ton/1993	Carpet/2003 Bathroom Linoleum/2017	Replace HVAC	Replace Carpet			
<b>Multi-Purpose</b>	(2) - 7.5 Ton/1993	VCT/2019	Interior Painting Replace HVAC				

<b>Stage</b>	5 Ton/1993	Carpet/2018	Replace HVAC				
<b>Kitchen</b>	Make Up Air Unit/2017	Linoleum/2008	Interior Painting	Replace Flooring in Kitchen			

P=Portables (1993-1997)

			2020 Upgrades	2021 Upgrades	2022 Upgrades	2023 Upgrades	2024 Upgrades
<b>Parking Lots</b>	Asphalt Slurry 2014			Asphalt Slurry			
<b>Primary Playground</b>	Asphalt Slurry 2017	Play Structures 1993/2007					Asphalt Slurry
<b>Intermediate Playground</b>	Asphalt Slurry 2017	Play Structures 1993/2003					Asphalt Slurry
<b>Kinder Playground</b>	Asphalt Slurry 2017	Play Structure 2018					Asphalt Slurry
<b>Exterior Painting</b>	1992		Exterior Painting Dry Rot and Stucco Repair				
<b>Roofing</b>	1992		Roofing Repairs and Overlay				
<b>Fire &amp; Intrusion System</b>	2019						
<b>Refrigerator and Freezer</b>	1992			Replace condensers			

<b>Estimated Costs</b>	\$3,550,000	\$ 165,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
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**Lake Canyon Elementary School - Established 2005**  
**5 Year Routine Maintenance Plan**

Location	Size and Year of HVAC Unit	Flooring Type and Age	2020 Upgrades	2021 Upgrades	2022 Upgrades	2023 Upgrades	2024 Upgrades
Room K1	5 Ton/2005	Carpet/2017					Replace HVAC
Room K2	5 Ton/2005	Carpet/2017					Replace HVAC
Room 1	4 Ton/2005	Carpet/2005	Replace Carpet				Replace HVAC
Room 2	4 Ton/2005	Carpet/2005	Replace Carpet				Replace HVAC
Room 3	4 Ton/2005	Carpet/2005	Replace Carpet				Replace HVAC
Room 4	4 Ton/2005	Carpet/2005	Replace Carpet				Replace HVAC
Room 5	4 Ton/2005	Carpet/2005	Replace Carpet				Replace HVAC
Room 6	4 Ton/2005	Carpet/2005		Replace Carpet			Replace HVAC
Room 7	4 Ton/2005	Carpet/2005		Replace Carpet			
Room 8	4 Ton/2005	Carpet/2005		Replace Carpet			
Room 9	4 Ton/2005	Carpet/2005		Replace Carpet			
Room 10	4 Ton/2005	Carpet/2012					
Room 11	4 Ton/2005	Carpet/2005		Replace Carpet			
Room 12	4 Ton/2005	Carpet/2018					
Room 13	4 Ton/2005	Carpet/2005			Replace Carpet		
Room 14	4 Ton/2005	Carpet/2017					
Room 15	4 Ton/2005	Carpet/2005			Replace Carpet		

Room 16	4 Ton/2005	Carpet/2005			Replace Carpet		
Room 17	4 Ton/2005	Carpet/2005			Replace Carpet		
Room 18	4 Ton/2005	Carpet/2019					
Room 19	4 Ton/2005	Carpet/2019					
Room 20	4 Ton/2005	Carpet/2018					
Room 21	4 Ton/2005	Carpet/2019					
Room 22	4 Ton/2005	Carpet/2005			Replace Carpet		
Room 23	4 Ton/2005	Carpet/2019					
Room 24	4 Ton/2005	Carpet/2005				Replace Carpet	
Admin	(3) - 5 Ton/2005	Small Offices: Carpet/2005 Main Office: Carpet/2017 Nurse Office: Linoleum/2005				Replace Carpet and Linoleum	
BFLC	(2) - 5 Ton/2005	Carpet/2005				Replace Carpet	
Multi-Purpose	35 Ton/2005	VCT/2005					
Stage/Music	6 Ton/2005	Carpet and Hardwood/2005				Replace Carpet	
Kitchen	Make Up Air Unit/2005 5 Ton/2005	Linoleum/2005					Replace Linoleum

			2020 Upgrades	2021 Upgrades	2022 Upgrades	2023 Upgrades	2024 Upgrades
Parking Lots	Asphalt Slurry 2005 Restriped Parking Lot/2016					Asphalt Slurry	
Playground	Asphalt Slurry 2005	Play Structure 2005		Asphalt Slurry			
Kinder Playground	Asphalt Slurry 2005	Play Structure 2018		Asphalt Slurry			

Exterior Painting	2005				Exterior Painting		
Roofing	2005						
Fire & Intrusion System	Panel replaced 2018						
Refrigerator and Freezer	2005						

Estimated Costs	\$ 65,000.00	\$ 100,000.00	\$ 120,000.00	\$ 75,000.00	\$ 120,000.00
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## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 25, 2019	<b>Agenda Item: 192.017</b> Board Consideration of Approval of Consent Calendar
<b>Presenter:</b> Karen Schauer	<b>Action Item:</b> XX <b>Information Item:</b>
<ul style="list-style-type: none"> <li>a. Approval of the Agenda</li> <li>b. Minutes: August 28, 2019 Regular Board Meeting</li> <li>c. Payment of Warrants:  <u>Vendor Warrant Numbers:</u> 20306866-20306921; 20308265-20308350; 20309240-20309319;            20310539-20310632  <u>Certificated/Classified Payrolls Dated:</u> 8/30/19, 9/10/19, 9/13/19</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> <li>f. 2019-20 School Fundraisers</li> <li>g. Christy White Certified Public Accountant Contract for Fiscal Years Ending June 30, 2020, 2021 and 2022 for GJUESD Measure K Bond</li> <li>h. Christy White Certified Public Accountant Contract for Fiscal Years Ending June 30, 2020, 2021 and 2022 for GJUESD</li> <li>i. Out of State Conference Attendance for John Gordon, Board Member: National School Boards Association (NSBA) Pacific Region Winter Meeting, October 18-20, 2019, Boise, Idaho</li> </ul>	

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

**Regular Board Meeting**  
Board of Education  
Galt Joint Union Elementary School District

**Wednesday, August 28, 2019**  
Galt City Hall Chamber  
380 Civic Drive, Galt, CA 95632

**Board Members**

Grace Malson-absent  
John Gordon  
Matthew Felix-absent  
Thomas Silva  
Wesley Cagle

**Administrators Present**

Karen Schauer	Stephanie Simonich
Lois Yount	Donna Gill
Claudia Del Toro-Anguiano	Ron Rammer
Donna Mayo-Whitlock	Judith Hayes
David Nelson	Leah Wheeler
	Kuljeet Nijjar

# MINUTES

- A.** Present for Closed Session: John Gordon, Thomas Silva, Wesley Cagle, Karen Schauer, Lois Yount, Claudia Del Toro-Anguiano, Donna Mayo-Whitlock
- B. Closed Session** was called to order at 5:55 p.m by John Gordon to discuss the following items:
1. 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
  2. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE, Government Code §54957
  3. PUBLIC EMPLOYEE PERFORMANCE EVALUATION, Government Code §54957
    - Superintendent
- 6:45 p.m. Lois Yount, Claudia Del Toro-Anguiano and Donna Mayo-Whitlock exited closed session.
- C. Closed Session Adjourned** at 7:08 p.m. The open meeting was called to order at 7:11 p.m. by John Gordon followed by the flag salute. He announced no action taken in closed session.
- D. Public Comments** for topics not on the agenda  
There were no public comments.

## **E. Reports**

### **LCAP GOAL 3**

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

1. Karen Schauer, Superintendent, reported on the start of the 2019-20 School Year. She indicated GJUESD continues the third year of LCAP development and implementation, moving from a student-centered proficiency model to a learner-centered growth and achievement model. She added, GJUESD continues in declining enrollment status. This is partially due to a large 8<sup>th</sup> grade group of students promoting to the high school district. However, Donna Mayo-Whitlock, Educational Services Director, stated that the Fairsite preschool is near full capacity.

Dr. Schauer stated that Back-To-School-Nights are being held this week with Valley Oaks holding theirs tomorrow evening, August 29.

David Nelson, Valley Oaks Elementary Principal, announced the completion and showcase of the Valley Oaks multi-purpose room at their back-to-school-night.

Dr. Schauer reported that district leaders visited every school site prior to the start of the school year to inspire school staff for a new school year, familiarize staff with district leadership, communicate opportunities and model district support services and department values.

### **LCAP GOAL 4**

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

1. Tod Sockman, Galt Police Chief, addressed the Board regarding School Safety Efforts. He highlighted Galt Police Department School Resource Officers and the relationships they are building with students. One officer is assigned to the Galt High School District and one to GJUESD.

Chief Sockman shared department efforts to implement the Character Counts program. The program focuses on character education for youth. Additionally, he indicated officers are attending local meetings to share and to learn about what is happening in the community. He spoke to the importance of the Grandma Cops program and Galt PD support to observe practice lock-down drills. Chief Sockman reported officers have participated in county-level active shooter training. He recognized Dr. Schauer's efforts to make safety a priority.

2. Lois Yount provided a Measure K Update. She indicated the only active construction site is Marengo Ranch Elementary at this time. River Oaks Elementary is expected to start construction in April 2020.
3. Lois Yount reported School District and City Planning efforts involved a school bus driver field trip to a potential joint use transportation site. Employees were positive about a potential location change. The City of Galt will notify GJUESD if they plan to follow through with a joint use request.

### **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. Judith Hayes, Lake Canyon Elementary Principal, and Valerie Seamons, teacher addressed the Board regarding a Career Exploration on-line tool for younger learners. Ms. Seamons indicated all 6<sup>th</sup> grade students will take an online interest assessment to introduce learners to potential careers.



Claudia Del Toro-Anguiano provided a Career Technical Education report. She described project goals, guiding principles, grant outcomes, elementary projects, middle school projects and status of implementation efforts. Project Goals include: Career Awareness in grades 5-6, Career Exploration in grade 7 and Career application in grade 8.

**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.*

**OTHER REPORTS**

1. Karen Schauer reported no complaints during the Williams Uniform Complaint Quarter 4 report.

**F. Board Discussion**

1. Karen Schauer shared information on California School Boards Association (CSBA) Annual Education Conference (AEC). She indicated that she and John Gordon would be presenting at a workshop during the conference.

John Gordon reported he will cover his flight and accommodations for this conference. He requested continued district support for his attendance at the National School Boards Association (NSBA) annual conference.

Karen Schauer reported that she has not attended the Association of California School Administrators (ACSA) annual conference since 2016 to support additional funding for board leadership and growth opportunities. She plans to not attend the ACSA 2020 Conference to support John Gordon’s NSBA leadership participation as Pacific Region Director.

Thomas Silva expressed an interest in attending the CSBA AEC.

The Board agreed to support John Gordon’s attendance at CSBA AEC and NSBA Annual Conference and to support CSBA AEC attendance by interested board members.

**G. Routine Matters/New Business**

192.010 A motion was made by John Gordon to approve the Consent Calendar, MOTION seconded by Wesley Cagle and unanimously carried.

- a. Approval of the Agenda
- b. Minutes: July 24, 2019 Regular Board Meeting
- c. Payment of Warrants:  
Vendor Warrant Numbers: 20301536-20301617, 20301948-20301959, 20302744-20302803, 20303554-20303581, 20305935-20306008  
Certificated/Classified Payrolls Dated: 07/31/19, 08/09/19, 08/16/19
- d. Personnel
  1. Resignations/Retirement
  2. Leave of Absence Request
  3. New Hires

Resignations/Retirements

Name	Position	Effective Date	Site
Crosby, Danielle	Yard Supervisor	8/9/2019	Valley Oaks

Padilla De Reyes, Maria	Yard Supervisor	8/2/2019	River Oaks
Gomez, Victoria	Yard Supervisor	8/29/2019	River Oaks
Jimenez, Alex	Custodian	8/2/2019	McCaffrey
Ramirez, Yeni	Instructional Asst., Special Education	7/31/2019	River Oaks
Weseman, Kaila	Yard Supervisor	8/19/2019	Vernon E. Greer

Leave of absence Requests

Name	Position	Effective Date	Site
Bowles, Merlena	Behavior Modification Tech.	8/14/2019 – 12/31/2019	McCaffrey
Guillen-Madera, Karla	Yard Supervisor	8/19/2019 – 10/01/2019	Vernon E. Greer
Lombana, Tatiana	School Psychologist	12/10/2019 – 2/18/2020	McCaffrey
Rivera, Diana	Instructional Asst., Special Education	8/15/2019 – 9/30/2019	Marengo Ranch
Valencia, Marcos	Instructional Asst., Special Education	8/14/2019 – 6/04/2020	Marengo Ranch
Wordlaw, Mary	Teacher	8/12/2019 – 6/4/2020	River Oaks

New Hires/Reassignments

Name	Position	Site
Donnelly, Whitney	Substitute Teacher	NA
Ennis, Tamra	Substitute Teacher	NA
Espinoza, Vannesa	Instructional Assistant ASES	McCaffrey
Flaherty, Julie	Math Technician	River Oaks
Gonzalez Perez, Maria	Yard Supervisor	Valley Oaks
Iniguez, Stacy	Food Service	River Oaks
Hearn, Nicole	Substitute Teacher	NA
Hernandez, Gloria Leticia	Classified Substitute	NA
Hibbard, Michelle	Substitute Teacher	NA
Jensen, Karissa	Yard Supervisor	Vernon E. Greer
McInnes, Jacquelyn	Math Technician	Vernon E. Greer
Moore, David	Classified Substitute	NA
Muniz, Celeste	ASES Coordinator	Valley Oaks
Ochoa, Bianca	Teacher	River Oaks
Ordaz, Lilianna	Instructional Assistant ASES	Vernon E. Greer
Pamplona, Adriana	Classified Substitute	NA
Pamplona, Ariana	Classified Substitute	NA
Porter, Samantha	Substitute Teacher	NA
Rojas, Alissa	Yard Supervisor	Vernon E. Greer
Saldivar, Erin	Math Technician	Marengo Ranch
Schnabel, Kaitlin	Classified Substitute	NA
Swank, Jessica	Math Technician	Lake Canyon
Vuthearyth, Keary	Substitute Teacher	NA
Wilhelm, Christina	Classified Substitute	NA
Worden, Shandi	Classified Substitute	NA
Vegar, Alejandra	Classified Substitute	NA

192.011 Consent Calendar (Continued) – Items Removed for Later Consideration.  
There were no items removed.

CC  
Items  
Removed

192.012 A motion was made by Wesley Cagle to approve 2018-19 Unaudited Actuals and 2019-20 Budget Revisions, seconded by Thomas Silva and unanimously carried.

MOTION

- |         |   |        |
|---------|---|--------|
| 192.013 | A motion was made by John Gordon to approve Resolution No. 1; 2019-20 GANN Limit, seconded by Thomas Silva and unanimously carried.   | MOTION |
| 192.014 | A motion was made by Wesley Cagle to approve Board Policy 3100; Budget, seconded by John Gordon and unanimously carried.  | MOTION |
| 192.015 | A motion was made by Thomas Silva to approve Resolution No. 2; Notice of Completion for Greer Elementary Classroom Modernization, seconded by Wesley Cagle and unanimously carried. | MOTION |
| 192.016 | Nominations for California School Boards Association (CSBA) Directors-at-Large African American and American Indian did not carry due to lack of a motion.                          | MOTION |

**H. Pending Agenda Items**

1. School District Properties
2. Social Media & Board Protocol
3. Dual Language Immersion Program
4. SELPA

**I. Adjournment 8:52 p.m.**

\_\_\_\_\_  
*Matthew Felix, Clerk*

\_\_\_\_\_  
*Date*



## CONSENT CALENDAR HUMAN RESOURCES

Recommend approval of the following:

### Resignations/Retirements

Name	Position	Effective Date	Site
Hay, Ana	Bilingual Community Outreach Asst.	9/6/2019	Fairsite
Juarez, Maria (Retirement 34 Years)	Bilingual Instructional Asst./Office Asst.	9/9/2019	Valley Oaks
Weseman, Kaila	Yard Supervisor	8/18/2019	Greer
Wing, Jennifer	Yard Supervisor	9/13/2019	McCaffrey

### Leave of Absence Requests

Name	Position	Effective Date	Site
Brandon-Lopez, April	Teacher	3/02/2020-4/3/2020	River Oaks
Helmrich, Vicki	Campus Monitor	9/03/2019-09/13/2019	McCaffrey
Newman, Danielle	Accounts Receivable Clerk	10/03/2019-11/21/2019	District Office

### New Hires/Reassignment

Name	Position	Site
Becerra, Robert	Custodian	River Oaks
Becerra, Ruben	Custodian	McCaffrey
Duran, Mariella	ASES Instructional Assistant (transfer)	McCaffrey
Fernandez, Noemi	Yard Supervisor	Valley Oaks
Flaherty, Julie	Math Technician	River Oaks
Gamboa Sandoval, Nancy	Bilingual Instructional Assistant	Lake Canyon
Garcia, Sandy	Bilingual Community Outreach Assistant	Fairsite
Hermosillo, Daniel	Yard Supervisor	McCaffrey
Herrera, Clara	Yard Supervisor	Lake Canyon
Jensen, Karissa	Instructional Assistant	River Oaks
LeClerc, Jennifer	Yard Supervisor	River Oaks
Luviano, Shanae	Yard Supervisor	Valley Oaks
Morales, Karla	Pre School Instructional Assistant	Fairsite
Murray, Patty	Yard Supervisor	River Oaks
Ochoa Vega, Evelyn	Classified Substitute	NA
Perez, Jonathon	Classified Substitute	NA
Picazo, Nicolas	Classified Substitute	NA
Rodriguez, Alexander	Classified Substitute	NA
Sams, Jessica	Yard Supervisor	Greer
Worden, Shandi	Classified Substitute	NA



## CONSENT CALENDAR DONATIONS

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### FAIRSITE PRESCHOOL

- The Harless Family Trust donated \$400 towards fieldtrips

### RIVER OAKS

- The Sam Tunnell Family donated 20 hardcover third grade literature sets refill with an estimated value of \$200.00 for Cindy McCown's class
- Dry Creek Ranch Golf Club donated School Supplies valued at \$400.00

### MCCAFFREY

- Emma Carrig donated two roller ball mouse devices with an estimated value of \$100.00 for Heidi Freeman's class

### GALEP

- Annie Baker donated a youth tooled western saddle, saddle pad and a wooden rack with an estimated value of \$500.00

### OTHER

Dominoes Pizza sports equipment donation:

- Elementary Schools (all 5 schools will receive the following):
  - 2 Mesh Bags for storage
  - 12 7' Jump Ropes
  - 12 8' Jump Ropes
  - 24 Bean Bags
  - 24 Plastic Hoops
  - 2 Mini Basketballs (23 inches)
  - 6 Jr Basketballs
  - 12 Playground Balls (8 ½ inches each)
  - 12 Swing balls (go on the foot)
  - 12 Gertie (soft) balls
  - 2 Pitch/Catch Paddle Games
- McCaffrey Middle School:
  - 12 7' Jump Ropes
  - 12 Mesh Storage Bags
  - 12 Flying Discs
  - 12 Mens Basketballs
  - 12 Footballs (Number 7 Size)
  - 12 Soccer Balls (Size 5)
  - 12 Volleyballs
  - 12 Hula Hoops 30"
  - 12 Hula Hoops 36"
  - 1 Domino's Cornhole Game



# CONSENT CALENDAR SCHOOL FUNDRAISERS

## 2019-20 SCHOOL FUNDRAISERS

<p><b>FAIRSITE SCHOOL READINESS CENTER</b></p> <p><u>September</u></p> <ul style="list-style-type: none"> <li>Popcorn Palace Sales: School-wide use</li> </ul> <p><u>October</u></p> <ul style="list-style-type: none"> <li>Scholastic Book Fair: School-wide use</li> </ul> <p><u>February</u></p> <ul style="list-style-type: none"> <li>Little Cesar’s Pizza Sales: School-wide use</li> </ul> <p><u>March</u></p> <ul style="list-style-type: none"> <li>Scholastic Book Fair: School-wide use</li> </ul>	<p><b>MCCAFFREY MIDDLE SCHOOL</b></p> <p><u>September</u></p> <ul style="list-style-type: none"> <li>MoMo Gift Wrap and Popcorn: School-wide use</li> </ul> <p><u>November</u></p> <ul style="list-style-type: none"> <li>Butter Braids: Band &amp; Choir</li> </ul> <p><u>January</u></p> <ul style="list-style-type: none"> <li>Butter Braids: Band and Choir</li> </ul>
<p><b>GREER ELEMENTARY SCHOOL</b></p> <p><u>November</u></p> <ul style="list-style-type: none"> <li>Scholastic Book Fair: BFLC</li> </ul> <p><u>December</u></p> <ul style="list-style-type: none"> <li>Movie Night Food Sales: Science Camp and school wide use</li> </ul> <p><u>March</u></p> <ul style="list-style-type: none"> <li>Jog-a-thon: School-wide use</li> </ul> <p><u>May</u></p> <ul style="list-style-type: none"> <li>Scholastic Book Fair: BFLC</li> </ul>	<p><b>RIVER OAKS ELEMENTARY SCHOOL</b></p> <p><u>September</u></p> <ul style="list-style-type: none"> <li>PTA Color Run: School-wide use</li> <li>PTA Memberships: School-wide use</li> </ul> <p><u>October</u></p> <ul style="list-style-type: none"> <li>PTA Fall Festival: School-wide use</li> <li>PTA Memberships: School-wide use</li> <li>Scholastic Book Fair: School-wide use</li> </ul> <p><u>December</u></p> <ul style="list-style-type: none"> <li>PTA Holiday Store (no profit)</li> </ul> <p><u>February</u></p> <ul style="list-style-type: none"> <li>PTA Father/Daughter Dance: School-wide use</li> </ul> <p><u>March</u></p> <ul style="list-style-type: none"> <li>Spring Fling: School-wide use</li> </ul> <p><u>May</u></p> <ul style="list-style-type: none"> <li>PTA Outdoor Movie Night: School-wide use</li> <li>Mexican Dinner: School-wide use</li> </ul>
<p><b>LAKE CANYON ELEMENTARY SCHOOL</b></p> <p><u>October</u></p> <ul style="list-style-type: none"> <li>Mismatched Mile Jog-a-thon Fundraiser: PTA</li> </ul> <p><u>June</u></p> <ul style="list-style-type: none"> <li>Annual Color Run: School-wide use</li> </ul>	<p><b>VALLEY OAKS ELEMENTARY SCHOOL</b></p> <ul style="list-style-type: none"> <li>Spirit Wear: School-wide use</li> <li>Jamba Juice Cards: School-wide use</li> <li>Popcornopolis: PTO and Sly Park</li> <li>Spaghetti Dinner: School-wide use</li> <li>Movie Nights: School-wide use</li> <li>Pancake Breakfast: Sly Park</li> <li>Holiday Store: School-wide use</li> <li>Bingo/Lottery Night: School-wide use</li> <li>Children’s Day Events: School-wide use</li> <li>Book Fair: School-wide use</li> <li>Jog-a-thon: School-wide use</li> <li>Pizza Guys Cards: Sly Park</li> </ul>
<p><b>MARENGO RANCH ELEMENTARY SCHOOL</b></p> <p><u>September</u></p> <ul style="list-style-type: none"> <li>Jog-a-thon: School-wide use</li> </ul> <p><u>November</u></p> <ul style="list-style-type: none"> <li>Cookie Dough Sales: School-wide use</li> </ul> <p><u>January</u></p> <ul style="list-style-type: none"> <li>5<sup>th</sup> grade Science Camp Fundraiser</li> </ul> <p><u>March</u></p> <ul style="list-style-type: none"> <li>Personalized Art Fundraiser</li> </ul>	



## CONSENT CALENDAR

Christy White Certified Public Accountant Contracts

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Christy White Associates, Certified Public Accountants, have served as the District's auditors for the last three years. Christy White Associates will audit the financial statements of each major fund and the Measure K Bond funds for the next three fiscal years. Total maximum audit fees are guaranteed through June 2022.

Fiscal Impact:

Measure K Bond Audit: Total maximum auditing fees shall not exceed \$4200 each year for three years.

Financial Statement Audit of Each Major Fund: Total maximum audit fees shall not exceed \$23,500 each year for three years.



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

September 10, 2019

Galt Joint Union Elementary School District  
1018 C Street, Suite 210  
Galt, CA 95632

We are pleased to confirm our understanding of the services we are to provide Galt Joint Union Elementary School District for the fiscal years ending June 30, 2020, 2021 and 2022. We will conduct a financial statement and performance audit to include the balance sheet of the **Measure K Bond** of Galt Joint Union Elementary School District as of June 30, 2020, 2021 and 2022, with the and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2020, 2021 and 2022. The audit will be conducted in accordance with Article 13A of the California Constitution.

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and whether the District complied with the compliance requirements over the deposit and use of Measure K Bond funds. In addition, we will issue an opinion on performance requirements of Proposition 39 which include whether the expenditures are allowable in accordance with applicable laws, regulations and the voter approved measure. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Galt Joint Union Elementary School District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Galt Joint Union Elementary School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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San Diego, CA  
92103

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[christywhite.com](http://christywhite.com)



**Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of the inventories, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

**Audit Procedures – Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Galt Joint Union Elementary School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. We will also provide a Performance Audit report, as required by Proposition 39, which will also be conducted in accordance with *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of District Name in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will prepare a draft of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any non-audit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. The scope of the non-audit services does not constitute an audit conducted under *Government Auditing Standards*.

Management is responsible for establishing and maintaining internal control, including monitoring ongoing activities: for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the **Measure K Bond** of the Galt Joint Union Elementary School District and the respective changes in financial position in conformity with U.S. generally accepted accounting principles; and, for compliance with applicable laws and regulations and the provisions of contracts. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

**Audit Administration, Fees, and Other**

The audit documentation for this engagement is the property of Christy White Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State Controller's Office or its designee or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than March 31 following the close of year fiscal year. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

<u>Fiscal Year</u> <u>Ending</u>	<u>Total Maximum</u> <u>Audit Fees</u>
June 30, 2020	\$ 4,200
June 30, 2021	\$ 4,200
June 30, 2022	\$ 4,200

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for significant changes in District audit requirements as stated in *Government Auditing Standards* or changes in applicable laws and regulations.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2020, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2022 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White Associates has a non-licensee owner who may provide client services in your contract under the supervision of a licensed owner.

We appreciate the opportunity to be of service to Galt Joint Union Elementary School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

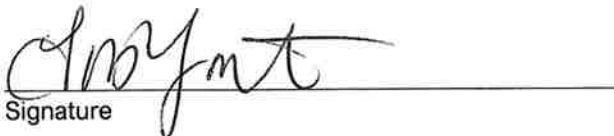
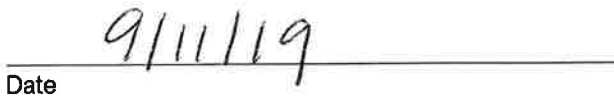
Very truly yours,



Michael Ash, CPA  
Partner  
Christy White Associates

RESPONSE:

This letter correctly sets forth the understanding of Galt Joint Union Elementary School District.

  
Signature  
Title  
Date



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

September 10, 2019

Galt Joint Union Elementary School District  
1018 C Street, Suite 210  
Galt, CA 95632

We are pleased to confirm our understanding of the services we are to provide Galt Joint Union Elementary School for the fiscal years ending June 30, 2020, 2021 and 2022. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of Galt Joint Union Elementary School as of and for the fiscal years ending June 30, 2020, 2021 and 2022. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Galt Joint Union Elementary School's basic financial statements. As part of our engagement, we will apply certain limited procedures to Galt Joint Union Elementary School's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis.
2. Budgetary Comparison Schedule.
3. Schedule of Changes in OPEB Liability and Related Ratios.
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Galt Joint Union Elementary School's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Other schedules and/or information as required by the State Controller's Office.

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

### **Audit Objectives**

The objective of our audits is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- The objective also includes reporting on Internal control related to the Agencies' financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and *Standards and Procedures for Audits of California K-12 Local Educational Agencies*, published by the Education Audit Appeals Panel, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of Galt Joint Union Elementary School. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

**Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the Galt Joint Union Elementary School. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures – Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.



As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of the controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Galt Joint Union Elementary School's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *Uniform Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Galt Joint Union Elementary School's major programs. The purpose of those procedures will be to express an opinion on Galt Joint Union Elementary School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Galt Joint Union Elementary School in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

**Audit Administration, Fees, and Other**

At the conclusion of the engagement, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

The audit documentation for this engagement is the property of Christy White Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Comptroller General of the United States or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than December 15. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

<u>Fiscal Year</u> <u>Ending</u>	<u>Total Maximum</u> <u>Audit Fees</u>
June 30, 2020	\$ 23,500
June 30, 2021	\$ 23,500
June 30, 2022	\$ 23,500

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the Audit Guide issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the Galt Joint Union Elementary School during the period under this agreement, shall be in addition to the above maximum fee

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2020 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2022 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White Associates has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the Galt Joint Union Elementary School and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Michael Ash*

Michael Ash, CPA  
Partner  
Christy White Associates

RESPONSE:

This letter correctly sets forth the understanding of Galt Joint Union Elementary School.

*[Handwritten Signature]*

Signature

*Director of Business Services*

Title

*9/11/19*

Date



## CONSENT CALENDAR

Out of State Conference

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The 2019 National School Boards Association (NSBA) Pacific Region Winter meeting will be held Friday, October 18 through Sunday, October 20, 2019, at the Grove Hotel, 245 S. Capitol Blvd., Boise, Idaho.

John Gordon serves as the Pacific Region Director for NSBA. GJUESD will cover hotel accommodations for this conference. Mr. Gordon has made his own flight arrangements.

Fiscal Impact: \$360

Funding: Superintendent Professional Development Funds



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 25, 2019	<b>Agenda Item:</b> 192.018 Consent Calendar (continued)- Items Removed For Later Consideration
<b>Presenter:</b> Karen Schauer	<b>Action Item:</b> XX <b>Information Item:</b>

The Board will have the opportunity to address any items that are moved from the consent calendar.





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 25, 2019	<b>Agenda Item: 192.019</b> Board Consideration of Approval of GJUESD Actuarial Study of Retiree Health Liabilities as of June 30, 2019
<b>Presenter:</b> Lois Yount	<b>Action Item:</b> XX <b>Information Item:</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. The following report is the roll forward valuation providing similar data.

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 of future retirees.

This actuarial study of retiree health liabilities provided by Total Compensation Systems, Inc. and completed on July 30, 2019 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 \$150,589.

**Galt Joint Union Elementary School District**  
**Actuarial Study of**  
**Retiree Health Liabilities Under GASB 74/75**  
**Roll-forward Valuation**  
**Valuation Date: June 30, 2018**  
**Measurement Date: June 30, 2019**

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

*Date: July 30, 2019*

**Table of Contents**

**PART I: EXECUTIVE SUMMARY ..... 1**

A. INTRODUCTION ..... 1

B. GENERAL FINDINGS ..... 2

C. DESCRIPTION OF RETIREE BENEFITS ..... 3

D. RECOMMENDATIONS..... 3

E. CERTIFICATION..... 4

**PART II: BACKGROUND..... 6**

A. SUMMARY..... 6

B. ACTUARIAL ACCRUAL ..... 6

**PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS ..... 8**

A. INTRODUCTION ..... 8

B. LIABILITY FOR RETIREE BENEFITS..... 8

C. COST TO PREFUND RETIREE BENEFITS ..... 8

*1. Service Cost*..... 8

*4. Adjustments* ..... 11

**PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS..... 12**

**PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS..... 13**

**PART VI: APPENDICES ..... 14**

APPENDIX A: MATERIALS USED FOR THIS STUDY ..... 14

APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS ..... 15

APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS ..... 16

APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE..... 19

APPENDIX E: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES ..... 20

APPENDIX F: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ..... 24

APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS ..... 27

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

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

Galt Joint Union Elementary School District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of June 30, 2019 (the measurement date). This valuation report is based on an earlier GASB 75 valuation as of June 30, 2018. We used standard actuarial “roll-forward” methodology to estimate the Total OPEB Liability (TOL) as of the measurement date. The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2019. If the report will first be used for a different fiscal year, the numbers may need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree’s cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

This actuarial study is intended to serve the following purposes:

- To provide information to enable Galt Joint Union ESD to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable Galt Joint Union ESD to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 74 and 75 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 74 and 75, Galt Joint Union ESD should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 74 and 75 compliance.

We calculated the following estimates separately for active employees and retirees. As requested, we also separated results by the following employee classifications: Certificated Management, Certificated, Classified and Classified Management. We estimated the following:

- the total liability created. (The actuarial present value of total projected benefit payments or APVPBP)
- ten years of projected benefit payments.
- the "total OPEB liability (TOL)." (The TOL is the portion of the APVPBP attributable to employees’ service prior to the measurement date.)
- the “net OPEB liability” (NOL). For plans funded through a trust, this represents the unfunded portion of the liability.

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

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- the service cost (SC). This is the value of OPEB benefits earned for one year of service.
- deferred inflows and outflows of resources attributable to the OPEB plan.
- “OPEB expense.” This is the amount recognized in accrual basis financial statements as the current period expense. The OPEB expense includes service cost, interest and certain changes in the OPEB liability, adjusted to reflect deferred inflows and outflows. This amount may need to be adjusted to reflect any contributions received after the Measurement Date.
- Amounts to support financial statement Note Disclosures and Required Supplementary Information (RSI) schedules.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Service costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

### **B. General Findings**

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2019 to be \$150,589 (see Section IV.A.). The “pay-as-you-go” cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2019 (the service cost) is \$330,222. This service cost would increase each year based on covered payroll. Had Galt Joint Union ESD begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated at June 30, 2019 to be \$5,341,250. This amount is called the "Total OPEB Liability" (TOL).

Based on the information we were provided, the OPEB Expense for the fiscal year ending June 30, 2019 is \$513,423.

We based all of the above estimates on employees as of May, 2018. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

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## C. 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

## D. Recommendations

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. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations 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 our recommendations.

- We recommend 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.
- We recommend that Galt Joint Union ESD conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every two years, as required under GASB 74/75.
- 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

## Total Compensation Systems, Inc.

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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 Appendices B and C for a list of assumptions and concerns.) 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.

### **E. 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, 2018 to June 30, 2019, using a measurement date of June 30, 2019. 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. Information we relied on is listed in Appendix A.

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.

This report contains estimates of the Plan's financial condition only as of a single date. It 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

## Total Compensation Systems, Inc.

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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 am a member of the American Academy of Actuaries and meet the Qualification Standards to render this actuarial opinion.

Respectfully submitted,



Geoffrey L. Kischuk, FSA, MAAA, FCA  
Consultant  
Total Compensation Systems, Inc.  
(805) 496-1700



## PART II: BACKGROUND

### A. Summary

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”),

### B. Actuarial Accrual

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.”

The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under this method, there are two components of actuarial cost – a “service cost” (SC) and the “Total OPEB Liability” (TOL). GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

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. Under the entry age actuarial cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the service cost. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

The service cost is 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. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) 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 long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

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.

The total OPEB liability (TOL) can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

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

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

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## PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

The liability for OPEB benefits was calculated in the valuation as of June 30, 2018 and the methodology used was described in our GASB 75 valuation report dated August 31, 2018. In Part III, we show the tables included in our August 31, 2018 valuation report and provide details of our roll-forward valuation.

We summarized actuarial assumptions used for this study in Appendix C.

### B. Liability for Retiree Benefits.

Below is the actuarial present value of projected benefit payments (APVPBP) table presented in our August 31, 2018 valuation report.

#### **Actuarial Present Value of Projected Benefit Payments at June 30, 2018**

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Active: Pre-65	\$7,598,058	\$373,526	\$4,772,282	\$2,294,816	\$157,434
Post-65	\$0	\$0	\$0	\$0	\$0
Subtotal	\$7,598,058	\$373,526	\$4,772,282	\$2,294,816	\$157,434
Retiree: Pre-65	\$153,594	\$15,734	\$57,797	\$7,586	\$72,477
Post-65	\$686,253	\$271,601	\$0	\$0	\$414,652
Subtotal	\$839,847	\$287,335	\$57,797	\$7,586	\$487,129
Grand Total	\$8,437,905	\$660,861	\$4,830,079	\$2,302,402	\$644,563
Subtotal Pre-65	\$7,751,652	\$389,260	\$4,830,079	\$2,302,402	\$229,911
Subtotal Post-65	\$686,253	\$271,601	\$0	\$0	\$414,652

### C. Cost to Prefund Retiree Benefits

#### 1. Service Cost

Below is the service cost table included in our August 31, 2018 valuation report. This service cost is used in calculating the OPEB expense.

#### **Service Cost Year Beginning July 1, 2018**

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
# of Employees	372	14	204	142	12
<b>Per Capita Service Cost</b>					
Pre-65 Benefit	N/A	\$1,076	\$1,096	\$599	\$543
Post-65 Benefit	N/A	\$0	\$0	\$0	\$0
<b>First Year Service Cost</b>					
Pre-65 Benefit	\$330,222	\$15,064	\$223,584	\$85,058	\$6,516
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Total	\$330,222	\$15,064	\$223,584	\$85,058	\$6,516

## Total Compensation Systems, Inc.

### 2. Total OPEB Liability (TOL) and Net OPEB Liability (NOL)

The table below shows the TOL included in the August 31, 2018 valuation report. This TOL is used as the beginning of year TOL to roll forward the TOL to June 30, 2019.

#### Total OPEB Liability (TOL) and Net OPEB Liability (NOL) as of June 30, 2018

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Active: Pre-65	\$4,016,568	\$218,107	\$2,156,496	\$1,541,921	\$100,044
Active: Post-65	\$0	\$0	\$0	\$0	\$0
Subtotal	\$4,016,568	\$218,107	\$2,156,496	\$1,541,921	\$100,044
Retiree: Pre-65	\$153,594	\$15,734	\$57,797	\$7,586	\$72,477
Retiree: Post-65	\$686,253	\$271,601	\$0	\$0	\$414,652
Subtotal	\$839,847	\$287,335	\$57,797	\$7,586	\$487,129
Subtotal: Pre-65	\$4,170,162	\$233,841	\$2,214,293	\$1,549,507	\$172,521
Subtotal: Post-65	\$686,253	\$271,601	\$0	\$0	\$414,652
Total OPEB Liability (TOL)	\$4,856,415	\$505,442	\$2,214,293	\$1,549,507	\$587,173
Fiduciary Net Position as of June 30, 2018	\$0				
Net OPEB Liability (NOL)	\$4,856,415				

In order to determine the June 30, 2019 NOL, we used a “roll-forward” technique for the TOL. The FNP is based on the actual June 30, 2019 FNP. The following table shows the results of the roll-forward.

#### Changes in Net OPEB Liability as of June 30, 2019

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2018	\$4,856,415	\$0	\$4,856,415
Service Cost	\$330,222	\$0	\$330,222
Interest on TOL	\$173,096	\$0	\$173,096
Employer Contributions	\$0	\$151,867	(\$151,867)
Employee Contributions	\$0	\$0	\$0
Assumption Changes	\$133,384	\$0	\$133,384
Expected Investment Income	\$0	\$0	\$0
Investment Gains/Losses	\$0	\$0	\$0
Administrative Expense	\$0	\$0	\$0
Expected Benefit Payments	(\$151,867)	(\$151,867)	\$0
Actual minus Expected Benefit Payments	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2018-19	\$484,835	\$0	\$484,835
Balance at June 30, 2019 *	\$5,341,250	\$0	\$5,341,250

\* May include a slight rounding error.

## Total Compensation Systems, Inc.

### 3. OPEB Expense

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Galt Joint Union ESD is shown in Appendix F. 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, 2019

	<i>Beginning Balance</i>	<i>Ending Balance</i>
Experience Gains/Losses	\$0	\$0
Assumption Changes	\$0	\$123,279
Investment Gains/Losses	\$0	\$0
Deferred Balances	\$0	\$123,279

The following table shows the reconciliation between the change in the NOL and the OPEB expense.

#### OPEB Expense Fiscal Year Ending June 30, 2019

	<i>Beginning Balance</i>	<i>Ending Balance</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$4,856,415	\$5,341,250	\$484,835
Deferred Balances	\$0	\$123,279	\$123,279
Change in Net Position	\$4,856,415	\$5,217,971	\$361,556
Employer Contributions			\$151,867
Actual minus Expected Benefit Payments*			\$0
Other			\$0
OPEB Expense			\$513,423

\* Counts as contribution.

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, change in TOL due to plan changes; all adjusted for deferred inflows and outflows. Following is the OPEB expense for the fiscal year ending June 30, 2019.

#### OPEB Expense Fiscal Year Ending June 30, 2019

	<i>Total</i>
Service Cost	\$330,222
Interest on Total OPEB Liability (TOL)	\$173,096
Employee Contributions	\$0
Recognized Experience Gains/Losses	\$0
Recognized Assumption Changes	\$10,105
Expected Investment Income	\$0
Recognized Investment Gains/Losses	\$0
Contributions After Measurement Date*	\$0
Liability Change Due to Benefit Changes	\$0
Administrative Expense	\$0
OPEB Expense**	\$513,423

\* Should be added by Galt Joint Union ESD if reporting date is after the measurement date.

\*\* May include a slight rounding error.

The above OPEB expense does not include an estimated \$151,867 in employer contribution.

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### 4. Adjustments

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

## Total Compensation Systems, Inc.

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### PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of employees, 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, including any implicit rate subsidy, that was included in the August 31, 2018 valuation report.

<i>Year Beginning July 1</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
2018	\$151,867	\$37,522	\$60,962	\$18,895	\$34,488
2019	\$150,589	\$35,712	\$44,113	\$35,337	\$35,427
2020	\$185,473	\$32,480	\$60,581	\$53,157	\$39,255
2021	\$239,952	\$35,088	\$88,882	\$73,063	\$42,919
2022	\$277,061	\$36,612	\$113,201	\$80,683	\$46,565
2023	\$296,554	\$36,893	\$130,908	\$82,651	\$46,102
2024	\$289,508	\$32,314	\$112,911	\$96,038	\$48,245
2025	\$318,997	\$24,110	\$147,798	\$111,304	\$35,785
2026	\$347,103	\$23,972	\$177,120	\$110,003	\$36,008
2027	\$407,494	\$30,803	\$217,824	\$122,846	\$36,021

### PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 74/75 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.
- An employer should perform a valuation whenever the employer forms a qualifying trust or changes its investment policy.
- An employer should perform a valuation whenever the employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We recommend Galt Joint Union ESD take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.



**PART VI: APPENDICES**

**APPENDIX A: MATERIALS USED FOR THIS STUDY**

We relied on the following materials to complete this study.

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

**APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS**

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation.

**APPENDIX C: 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.

**ACTUARIAL METHODS AND ASSUMPTIONS:**

*ACTUARIAL COST METHOD:* GASB 74/75 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 an employee by employee basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the service cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees). This greatly simplifies administration and accounting; as well as resulting in the correct service cost for new hires.

*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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### 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 3.5% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

TREND: We assumed 4% 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, 2019**

	<u>06/30/2018</u>	<u>06/30/2019</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	<u>\$0</u>	<u>\$0</u>
Benefits Payable	\$0	\$0
Fiduciary Net Position	<u>\$0</u>	<u>\$0</u>

## Total Compensation Systems, Inc.

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### **NON-ECONOMIC ASSUMPTIONS:**

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

### **MORTALITY**

<i>Participant Type</i>	<i>Mortality Tables</i>
Certificated	2009 CalSTRS Mortality
Classified	2014 CalPERS Active Mortality for Miscellaneous Employees

### **RETIREMENT RATES**

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Certificated	2009 CalSTRS Retirement Rates
Classified	Hired before 1/1/2013: 2009 CalPERS Retirement Rates for School Employees Hired after 12/31/2012: 2009 CalPERS Retirement Rates for Miscellaneous Employees 2% @60 adjusted to minimum retirement age of 52*

### **SERVICE REQUIREMENT**

<i>Employee Type</i>	<i>Service Requirement Tables</i>
Certificated	100% at 20 Years of Service
Classified	100% at 20 Years of Service

### **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>Employee 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	2009 CalSTRS Termination Rates
Classified	2009 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.

## APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

### **ELIGIBLE ACTIVE EMPLOYEES**

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Under 25	6	0	1	5	0
25-29	25	0	14	9	2
30-34	37	1	21	14	1
35-39	40	1	31	8	0
40-44	64	2	38	23	1
45-49	72	5	34	29	4
50-54	51	3	29	18	1
55-59	52	2	23	25	2
60-64	25	0	13	11	1
65 and older	0	0	0	0	0
Total	372	14	204	142	12

### **ELIGIBLE RETIREES**

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Under 50	0	0	0	0	0
50-54	0	0	0	0	0
55-59	1	0	0	0	1
60-64	16	4	8	2	2
65-69	1	0	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	1	1	0	0	0
90 and older	0	0	0	0	0
Total	24	8	8	2	6

# Total Compensation Systems, Inc.

## APPENDIX E: 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 Participants
Inactive Employees Currently Receiving Benefit Payments	24
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	372
Total Number of participants	396

\*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	2009 CalSTRS Mortality
Disclosure	The mortality assumptions are based on the 2009 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.

## Total Compensation Systems, Inc.

Mortality Table	2014 CalPERS Retiree Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Retiree Mortality for Miscellaneous 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.
Mortality Table	2014 CalPERS Active Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Active Mortality for Miscellaneous 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	2009 CalSTRS Retirement Rates
Disclosure	The retirement assumptions are based on the 2009 CalSTRS Retirement Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2009 CalPERS Retirement Rates for School Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS Retirement 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.



# Total Compensation Systems, Inc.

## Turnover Tables

Turnover Table	2009 CalSTRS Termination Rates
Disclosure	The turnover assumptions are based on the 2009 CalSTRS Termination Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Table	2009 CalPERS Termination Rates for School Employees
Disclosure	The turnover assumptions are based on the 2009 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.

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 health care cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$5,017,799	\$5,341,250	\$5,603,057

## 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 3.5% was used in the valuation.

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, 2019 and rounded the rate resulting in a rate of 3.50%.

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 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$5,753,774	\$5,341,250	\$4,969,565

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

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

Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.

### **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, 2018.

          The measurement date is June 30, 2019.

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

56.c: The interest assumption changed from 3.80% to 3.50%.

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 in Appendix F

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

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

57.a: Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on page 9 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 20 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 20 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 F: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

### EXPERIENCE GAINS AND LOSSES

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

Measurement Period	Experience Gain/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2018	2019	Amounts to be Recognized in OPEB Expense after 2019	2020	2021	2022	2023	2024	Thereafter
2018-19	\$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.

## 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 2018	2019	Amounts to be Recognized in OPEB Expense after 2019	2020	2021	2022	2023	2024	Thereafter
2018-19	\$133,384	13.2	\$0	\$10,105	\$123,279	\$10,105	\$10,105	\$10,105	\$10,105	\$10,105	\$72,754
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$0</b>	<b>\$10,105</b>	<b>\$123,279</b>	<b>\$10,105</b>	<b>\$10,105</b>	<b>\$10,105</b>	<b>\$10,105</b>	<b>\$10,105</b>	<b>\$72,754</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 2018	2019	Amounts to be Recognized in OPEB Expense after 2019	2020	2021	2022	2023	2024	Thereafter
2018-19	\$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 G: 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

## Total Compensation Systems, Inc.

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participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

Retirement Rate:

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.

Service Cost:

The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.

Service Requirement:

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.

Total OPEB Liability (TOL):

The amount of the actuarial present value of projected benefit payments attributable to employees’ past service based on the actuarial cost method used.

Trend Rate:

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.

Turnover Rate:

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.

Valuation Date:

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.



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 25, 2019	<b>Agenda Item: 192.020</b> Board Consideration of Approval of Surplus Tables and Kitchen Supplies
<b>Presenter:</b> Lois Yount	<b>Action Item:</b> XX <b>Information Item:</b>

The maintenance, operations, and food services departments have identified equipment and furniture that are no longer needed, not serviceable, or not a value to the District. The departments seek to dispose of this equipment and furniture through a public auction beginning September 30, 2019.

The terms of the public auction require that the purchaser will be responsible for the removal of the equipment and furniture from District property at no expense to the District.

The equipment and furniture for surplus:

1. (4) 42 x 42 inch tables
2. (4) 30 x 60 inch tables
3. Food Warmer
4. (2) Salad Bars
5. (4) Meat Slicers

Board approval is recommended.





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 25, 2019	<b>Agenda Item: 192.021</b> Board Consideration of Approval of GJUESD and California School Employees Association (CSEA) and Its Galt Elementary Chapter #362 Agreement for Reduction and Creation of Classified Positions and Beautification Day
<b>Presenter:</b> Lois Yount	<b>Action Item:</b> XX <b>Information Item:</b>

The District and CSEA have agreed to the following terms and conditions:

- Reduce one (3.05) hour Yard Supervisor position to create two (2.5) hour Yard Supervisor positions.
- Add one additional Beautification Day per site for the 2019-2020.

Approximate Fiscal Impact:


Yard Supervisor Positions: \$6,000

Beautification Day: \$2,000

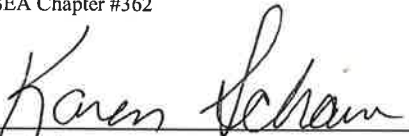
**MEMORANDUM OF UNDERSTANDING**  
**between the**  
**CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION**  
**and its**  
**GALT CHAPTER #362 (CSEA)**  
**and the**  
**GALT JOINT UNION ELEMENTARY SCHOOL (DISTRICT)**

The following is a Memorandum of Understanding ("MOU") between the Galt Joint Union Elementary School District ("District") and the California School Employees Association and its Galt Chapter #362 ("CSEA"). The District and CSEA agree to the following terms and conditions:


- I. Reduction of Classified Position / Creation of new Classified Positions
1. The District and CSEA agree to reduce one (1) vacant three and 5 hundredths (3.05) hour Yard Supervisor position
  2. The District and CSEA agree to create two (2) two and one-half (2.5) hour Yard Supervisor positions
- II. Beautification Day
1. The District and CSEA agree to add one additional Beautification Day per site to the 2019-2020 fiscal year.
  2. The Beautification Day shall be utilized between August 1, 2019 and December 31, 2019.
  3. This agreement shall be one time only and non-precedential.
- III. The Parties agree the changes will go into effect on August 1, 2019.
- IV. This agreement is subject to ratification by both parties.

  
\_\_\_\_\_  
Lori Jones, Chapter President  
CSEA Chapter #362

8-9-19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Karen Schauer, Superintendent  
Galt Joint Union Elementary School District

8-9-19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Mauricio Vides, Labor Relations Representative  
CSEA

8/9/19  
\_\_\_\_\_  
Date



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 25, 2019	<b>Agenda Item: 192.022</b> Board Consideration of Approval of Revised 2019-20 School Calendar
<b>Presenter:</b> Claudia Del Toro-Anguiano	<b>Action Item:</b> XX <b>Information Item:</b>

McCaffrey Middle School (MMS) administration and staff have elected to pilot a restructure to the way MMS holds Parent/Teacher Conferences that would include scheduling a Student Study Team (SST) meeting as soon (and as often) as the student appears to be struggling rather than waiting until Parent/Teacher Conference week in November.

Therefore, for the 2019-2020 school year, McCaffrey Middle School will not hold parent conferences during October 10-11 and November 18-22. McCaffrey will follow a regular dismissal time during each of those seven days. By not participating in Parent/Teacher Conference process, teachers will be able to provide students with additional instructional time.

The updated 2019-2020 school calendar reflects a change in the grade level span, from a 1<sup>st</sup>- 8<sup>th</sup> to a 1<sup>st</sup> – 6<sup>th</sup>, in which Parent/Teacher Conferences will be held and for which a minimum day will be followed.

The restructure of the Parent-Teacher Conference schedule is supported by both GEFA and GJUESD for this current year. A side letter of agreement was signed on August 22, 2019 and the content/language of the agreement will be subject to revision or ratification for permanent language no later than April 30, 2020.

Attachment: Updated 2019-2020 School Calendar

# Galt Joint Union Elementary School District

## 2019-2020 SCHOOL CALENDAR

Board Approved: 12/12/2018

Revised: 9/25/2019

July-19						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August-19						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September-19						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October-19						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November-19						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December-19						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January-20						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February-20						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March-20						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April-20						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May-20						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

June-20						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

New Teacher Work Days-August 8 & 9

Teacher Work Days - August 12, 13, & 14

Professional Development - September 16

First Day of School - August 15, 2019

Last Day of School - June 4, 2020

Minimum Days: Nov. 1, Dec. 20, Feb. 28, June 4  
Grades 1st-6th only: Oct. 10, 11, Nov. 18-22

Legal Holidays - July 4, Sept. 2, Nov. 11, Nov. 28,  
Dec. 25, Jan. 1, Jan. 20, Feb. 10, Feb. 17,  
April 12 & May 25

School not in session - Nov. 25-29, Dec. 23-Jan. 3  
March 13, April 6-13

**Galt Joint Union Elementary School District  
2019-2020 SCHOOL CALENDAR**

**School Sites & District Office**

District Office  
1018 C Street, Suite 210  
Galt, CA 95632  
(209) 744-4545

Fairsite Preschool  
902 Caroline Street  
Galt, CA 95632  
(209) 745-2506

Lake Canyon Elementary School  
800 Lake Canyon Avenue  
Galt, CA 95632  
(209) 744-5200

Marengo Ranch Elementary School  
1000 Elk Hills Drive  
Galt, CA 95632  
(209) 745-5470

Robert L. McCaffrey Middle School  
997 Park Terrace Drive  
Galt, CA 95632  
(209) 745-5462

River Oaks Elementary School  
905 Vintage Oak Avenue  
Galt, CA 95632  
(209) 745-4614

Valley Oaks Elementary School  
21 C Street  
Galt, CA 95632  
(209) 745-1564

Vernon E. Greer Elementary School  
248 West A Street  
Galt, CA 95632  
(209) 745-2641

**Dates To Remember**

August 8 & 9, 2019	New Teacher Workdays
August 12-14, 2019	Teacher Workdays
August 15, 2019	First Day of School
September 2, 2019	Labor Day - School Not in Session
September 16, 2019	Professional Dev. Day - School Not in Session
<b>October 10-11, 2019</b>	<b>Minimum Days (Grades 1st - 6th)</b>
October 14, 2019	Professional Dev. Day - School Not in Session
November 1, 2019	End of 1st Trimester - Minimum Day (Grades TK-8th)
November 11, 2019	Veterans Day observance - School Not in Session
<b>November 18-22, 2019</b>	<b>Parent Conferences - Minimum Days (Grades 1st-6th)</b>
November 25-29, 2019	Thanksgiving Break - School Not in Session
December 20, 2019	Minimum Day (Grades 1st - 8th)
December 23-January 3, 2020	Winter Break
January 20, 2020	Martin Luther King Jr. Day - School Not in Session
February 10, 2020	Lincoln's Birthday - School Not in Session
February 17, 2020	Presidents' Day - School Not in Session
February 28, 2020	End of 2nd Trimester - Minimum Day (Grades TK-8th)
March 12, 2020	Professional Dev. Day - School Not in Session
March 13, 2020	School Not in Session
April 6-13, 2020	Spring Break
May 25, 2020	Memorial Day - School Not in Session
June 4, 2020	End of 3rd Trimester
June 4, 2020	Last Day of School - Minimum Day (Grades TK-8th)



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 25, 2019	<b>Agenda Item: 192.023</b> 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> <b>Information Item:</b> <b>Public Hearing:</b> XX

In accordance with Williams legislation, EC 60119 requires that the governing board of a school district hold an annual instructional materials public hearing to determine whether the district has sufficient textbooks and instructional materials. Pursuant to Education Code 60119, the hearing must be held between the first day of school and the eighth week of the school year. The hearing may not take place during or immediately following school hours.

Attachment: Notice of Public Hearing



September 9, 2018

**Notice of Public Hearing**  
**Pupil Textbook and Instructional Materials Incentive Act**  
**2019-2020**

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 25, at 7:00 p.m. at Galt City Hall Chamber, 380 Civic Drive, Galt, CA, 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**  
**2019-2020**

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, 25 de septiembre 2018, a las 7:00 pm en la Galt City Hall Chamber, 380 Civic Drive, Galt, CA, 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 9, 2019

District Office

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



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 25, 2019	<b>Agenda Item: 192.024</b> Board Consideration of Approval of Resolution #3 GJUESD Resolution Regarding Sufficiency of Instructional Materials
<b>Presenter:</b> Claudia Del Toro-Anguiano	<b>Action Item:</b> XX <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 # 3**  
**2019 – 2020**

**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 25, 2019 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 **2019-2020** 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 25, 2019.

Vote:  
Ayes:  
Noes:  
Absent:  
Abstain:

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Matthew Felix, Clerk  
Galt Joint Union Elementary School District

**Galt Joint Union Elementary School District**  
**Instructional Inventory Summary**  
**2019 – 2020**

All students, including each English learner, have been provided with textbooks and/or instructional materials in the following subjects: English/Language Arts (including the English Language Development component of the program), Mathematics, Science, and History-Social Science.

<b>Discipline</b>	<b>Title</b>	<b>Grades</b>	<b>Publisher</b>
English Language Arts/ English Language Development			
	Benchmark Advance	TK-6	Benchmark Education Co.
	Steps to Advance	2-6	Benchmark Education Co.
	Benchmark Adelante	TK-6	Benchmark Education Co.
	Amplify	7 -8	Amplify Education Inc.
Mathematics			
	Everyday Math	TK	McGraw-Hill
	Eureka Math	K-6	Great Minds
	Illustrative Math	6	Illustrative Mathematics
	College Preparatory Math (CPM)	7-8	CPM Educational Program
Science			
	NGSS Learning Sequences	K-8	GJUESD
History/Social Science			
	California Vistas	K-6	MacMillan/ McGraw Hill
	TCI Units	7 -8	Teacher's Curriculum Institute