

# Galt Joint Union Elementary School District Board of Education

*“Building a Bright Future for All Learners”*

**Regular Board Meeting**  
**September 22, 2021**  
**6:00 p.m. Closed Session**  
**7:00 p.m. Open Session**

**To Join in Person**  
**Robert L. McCaffrey Middle School**  
997 Park Terrace Drive Galt, CA 95632  
Multi-purpose Room

**To Observe Remotely**  
**Zoom Webinar Link**  
<https://galt-k12-ca.zoom.us/j/81212917352>  
Meeting ID: 81212917352  
Telephone: 408-638-0968

## AGENDA

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Anyone interested in providing public comment to the Galt Joint Union Elementary School District Board of Education on any item that is within the Board’s subject matter jurisdiction should complete a public comment form. However, the Board may not take-action on any item not on this Board meeting agenda except as authorized by Government Code section 54954.2.

- For in person public comment, please complete a public comment form indicating the item you wish to address and give it to the board meeting assistant.
- Public comments emailed to [superintendent@galt.k12.ca.us](mailto:superintendent@galt.k12.ca.us) 24 hours before the board meeting will be read aloud by a meeting facilitator.
- E-mail public comment is limited to 450 words.

Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The board shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard.

Board of Education Meetings are recorded.

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- A. 6:00 p.m. – Closed Session Location:** Robert L. McCaffrey Middle School Bright Future Learning Center 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: Lois Yount, Claudia Del Toro-Anguiano, Donna Mayo-Whitlock
    - Employee Agency: (GEFA) Galt Elementary Faculty Association
    - Employee Agency: (CSEA) California School Employee Association
    - Non-Represented Employees
  2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to Gov. Code, §54956.9, subd. (d)[(2) or (3)]: One matter
- C. Adjourn Closed Session, Call Meeting to Order, Flag Salute, Announce Action Taken in Closed Session**

**D. Board Meeting Protocol**

**E. Communication**

1. Sacramento County Office of Education: 2021-2022 Adopted Budget Report

**F. Reports**

LCAP GOAL 1

*Engaging learners in PreK-8 through a focus on equity, access and academic rigor with inclusive practices in a variety of learning environments.*

1. GJUESD Professional Learning Day: September 7, 2021

LCAP GOAL 2

*Promoting PreK-8 whole learner development through social and emotional learning opportunities in a variety of environments*

OTHER

1. Lorenzo Hines Jr., Galt City Manager: Galt Market Plan
2. COVID-19 Dashboard
3. COVID-19 Vaccination Clinics

**G. Routine Matters/New Business**

**212.225** Consent Calendar

a. Approval of the Agenda

MOTION

At a regular meeting, the Board may act 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 preceding meeting, the item was continued to this meeting.

b. Minutes

- August 25, 2021, Regular Board Meeting
- September 13, 2021 Special Board Meeting

c. Payment of Warrants

- Vendor Warrant Numbers: 22306203-22306248; 22307057-22307094; 22307824-22307843; 22309734-22309787
- Certificated/Classified Payrolls Dated: 08/31/21, 09/10/21

d. Personnel

- Resignations/Retirements
- Leave of Absence Requests
- New Hires/Reclassifications

e. Donations

- f. After School Education and Safety (ASES) Memorandum of Understanding (MOU) Between GJUESD and the City of Galt
- g. Sutter County Superintendent of Schools Medi-Cal Administrative Claiming Agreement Between GJUESD and the Sutter County Superintendent of Schools, Region 3 Local Educational Consortium
- h. Rename GJUESD Policies to Match the California Schools Board Association (CSBA) Title in the CSBA Codification System
- i. Rescind Outdated GJUESD Policies

<b>212.226</b>	Consent Calendar (Continued) – Items Removed for Later Consideration	MOTION
<b>212.227</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	PUBLIC HEARING
<b>212.228</b>	Board Consideration of Approval of Resolution #2; GJUESD Resolution Regarding Sufficiency of instructional Materials	MOTION
<b>212.229</b>	Board Consideration of Approval of Memorandum Of Understanding (MOU) Agreement #1 Between the Sacramento County Office of Education (SCOE) and GJUESD Regarding Placement and Integration of a Mental Health Clinician at District Schools	MOTION
<b>212.230</b>	Board Consideration of Approval of GJUESD Actuarial Study of Retiree Health Liabilities Under GASB 74/75 For Fiscal Year-End June 30, 2021	MOTION
<b>212.231</b>	Board Consideration of Approval of Resolution No. 3 to Establish a Student Activity – Fund 08	MOTION
<b>212.232</b>	Board Consideration of Approval of Side Letter of Agreement Between GJUESD and Galt Elementary Faculty Association (GEFA) Regarding Acceleration Blocks	MOTION
<b>212.233</b>	Board Consideration of Approval of Side Letter of Agreement Between GJUESD and Galt Elementary Faculty Association (GEFA) Regarding Health and Safety Measures to Prevent the Spread of COVID-19 for the 2021-22 School Year	MOTION
<b>212.234</b>	Board Consideration of Approval of Memorandum of Understanding (MOU) Between GJUESD and Galt Elementary Faculty Association (GEFA) Regarding Short Term Independent Study (STIS)	MOTION
<b>212.235</b>	Board Consideration of Approval of GJUESD Board Policy/Administrative Regulation 5141.52 Suicide Prevention	MOTION

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

*Public comment is limited to three minutes or less pending Board President approval.*

**I. Pending Agenda Items**

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

The next regular meeting of the GJUESD Board of Education: October 27, 2021  
Board agenda materials are available for review at the address below.

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



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item:</b> Closed Session
<b>Presenter:</b> Lois Yount	<b>Action Item:</b> <b>Information Item:</b> XX
<p>1. CONFERENCE WITH LABOR NEGOTIATOR, Government Code 54957.6 Agency Negotiator: Lois Yount, Claudia Del Toro-Anguiano, Donna Mayo-Whitlock</p> <ul style="list-style-type: none"><li>▪ Employee Agency: (GEFA) Galt Elementary Faculty Association</li><li>▪ Employee Agency: (CSEA) California School Employee Association</li><li>▪ Non-Represented Employees</li></ul> <p>2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION Significant exposure to litigation pursuant to Gov. Code, §54956.9, subd. (d)[(2) or (3)]:</p> <ul style="list-style-type: none"><li>▪ One matter</li></ul>	



## SESSION INTRODUCTION

1. The meeting is being recorded.
2. The meeting is open to the public.
3. The meeting is being broadcast live through Zoom teleconference.

## PUBLIC COMMENT

### **Public Participation: Board Bylaw 9323**

1. Public comment is three minutes per agenda item.
2. The Board shall limit the total time for public comment for each agenda item to 20 minutes.
3. With Board consent, Board President may increase or decrease the time allowed for public comment.
4. Regular Board meetings shall be adjourned by 10:30 p.m.

### **❖ E-mail Public Comment**

1. E-mail public comments, sent to [superintendent@galt.k12.ca.us](mailto:superintendent@galt.k12.ca.us) 24 hours before the board meeting, will be read aloud by a meeting facilitator.
2. E-mail public comment is limited to 450 words.

### **❖ In-person Public Comments**

1. Please complete a public comment form indicating the item you wish to address and give it to the board meeting assistant.
2. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item.

## BOARD VOTE AND CONNECTIVITY

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





## 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 22, 2021	<b>Agenda Item: Communications</b>
<b>Presenter:</b> Lois Yount	<b>Action Item:</b> <b>Information Item:</b> XX

1. Sacramento County Office of Education (SCOE): 2021-2022 Adopted Budget Report



David W. Gordon  
Superintendent

August 13, 2021

**Board of Education**

Karina Talamantes  
President

Paul A. Keefer, Ed.D., MBA  
Vice President

Joanne Ahola

O. Alfred Brown, Sr.

Heather Davis

Harold Fong, MSW

Bina Lefkovitz

(916) 228-2500

[www.scoe.net](http://www.scoe.net)

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

**SUBJECT: 2021-2022 Adopted Budget Report**

Dear Superintendent Yount:

In accordance with the provisions of Education Code sections 42127(c) (1) and 33127, we have reviewed your 2021-2022 Adopted Budget to determine whether it complies with the Criteria and Standards adopted by the State Board of Education. Based on our review, your budget is **approved** as submitted with the following comments:

- Based on the multi-year projections and assumptions provided by the district with its original Adopted Budget, it appears the district will meet its 3% unrestricted reserve requirement for the current and two subsequent fiscal years.
- The multi-year projections provided with the original Adopted Budget indicate the Unrestricted General Fund balance will increase by \$2,130,993 in 2021-2022, decrease by \$2,640,996 in 2022-2023, and decrease by \$2,285,885 in 2023-2024. The district will need to consider implementing budget solutions if it continues to project deficit spending in the future.
- The district submitted a 45-day revision that indicates that the Unrestricted General Fund balance will increase by an additional \$367,137 in 2021-2022.
- The district is projecting a decrease of 221 ADA in 2021-2022. No change is projected for the two subsequent fiscal years.
- It is noted that both certificated and classified salary negotiations have not been settled for 2021-2022.

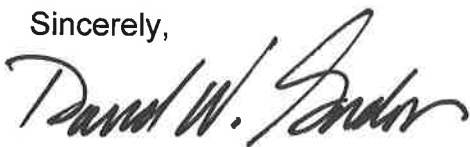


We are requesting that the district provide the following:

- 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. **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 information must also be available to the public prior to the date the governing board will take action on the proposed bargaining agreements, in accordance with Brown Act requirements. Also, as provided by the State Criteria and Standards (CCR Section 15451(b)(C)) and Education Code section 42142, when labor contract negotiations are settled after the adoption of the district's budget, the district must provide the County Superintendent a fiscal analysis of the agreement and its effect on the budget and, within 45 days of adoption of the agreement, any revisions to the district's current budget necessary to fulfill the terms of the agreement.
- Notify us immediately, and provide for our review, further changes to the budget.
- Continue to closely monitor future enrollment trends and inform us of budget adjustments should enrollment trends fluctuate.

We would like to thank your staff for their cooperation during our review process. If you have any questions or concerns regarding this review, please feel free to call Sharmila LaPorte at (916) 228-2294.

Sincerely,



David W. Gordon  
Sacramento County Superintendent of Schools

DWG/NS/sl

cc: Thomas Silva, Board President, GJUESD  
Brenda Bachmann, Fiscal Services Supervisor, GJUESD  
Dr. Nancy Herota, Deputy Superintendent, SCOE  
Nicolas Schweizer, Associate Superintendent, SCOE  
Sharmila LaPorte, District Fiscal Services Director, SCOE



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item:</b> Reports
<b>Presenter:</b> Lois Yount	<b>Action Item:</b> <b>Information Item:</b> XX

**LCAP GOAL 1**

*Engaging learners in PreK-8 through a focus on equity, access and academic rigor with inclusive practices in a variety of learning environments.*

1. GJUESD Professional Learning Day: September 7, 2021

**LCAP GOAL 2**

*Promoting PreK-8 whole learner development through social and emotional learning opportunities in a variety of environments*

**OTHER**

1. Lorenzo Hines Jr., Galt City Manager: Galt Market Plan
2. COVID-19 Dashboard
3. COVID-19 Vaccination Clinic



## LCAP GOAL 1

*Engaging learners in PreK-8 through a focus on equity, access and academic rigor with inclusive practices in a variety of learning environments.*

### 1. GJUESD Professional Learning Day: September 7, 2021

For the 2021 - 2022 school year, September 7th, October 11th and March 7th have been identified as professional development (PD) days. The goal during these PD days is to provide staff with training, collaboration time, and resources to continue to strengthen our practice and to continue to promote student learning. As adult learners, we must continually expand our knowledge and skills to implement the best educational practices which result in positive student outcomes.

The key focus of the September PD was on increasing the knowledge of the complexity of learning to read. Preschool - middle school teachers participated in 'The Science of Reading' session. All TK-3 teachers participated in a SIPPS refresher session. Intermediate teachers were provided with an introduction to Newsela. Crisis Prevention Intervention (CPI) training was provided to specific staff for certification. Physical education, music and support staff collaborated on best practices, needs assessments and the coordination of services/activities as K-8 teams. In addition, all teachers were provided with the opportunity to receive individual Synergy support and guidance. The professional development schedule is attached.

**Galt Joint Union Elementary School District**  
**Professional Development Day**  
**September 7, 2021**

As you participate in the **Science of Reading** session, think about the implications of what you have learned in regards to our planning and delivering instruction- regardless of what each of us teaches. We are all reading teachers- all of us. Each of us has the enormous responsibility of ensuring that our practices increase and/or lift the level of both word recognition and language comprehension that will assist children in becoming fluent readers (at any grade).

The **SIPPS refresher** will provide a great opportunity to review routines and protocols. A subscription to **Newsela** has been provided for all of you; this resource can provide students with rich text at various levels. In-person, individual **Synergy** support will be available to those who wants/needs it during part of the ‘process/reflect/prep’ block. Gina Fuentes and Julie Grandinetti will be at MMS #P5 to support you.

Look forward to joining you during the sessions!

**Agenda**

<b>Preschool</b>	Second Step	Science of Reading	Process/Reflect/Prep
	8:00 - 9:10 am <b>Fairsite</b>	9:45 - 11:15 am Remote Zoom Link: <a href="#">Science of Reading Handouts for Science of Reading.pdf</a>	1:00 - 2:55 pm Individual Process & Reflection
<b>TK-Kinder</b>	SIPPS Refresher	Science of Reading	Process/Reflect/Prep
	8:00 - 9:30 am In Person <b>Lake Canyon Multi</b> <a href="#">Handouts for SIPPS Refresher-Beginning.pdf</a>	9:45 - 11:15 am Remote Zoom Link: <a href="#">Science of Reading Handouts for Science of Reading.pdf</a>	1:00 - 2:55 pm Individual Process & Reflection
<b>First</b>	SIPPS Refresher	Science of Reading	Process/Reflect/Prep
	8:00 - 9:30 am In Person <b>Lake Canyon Multi</b> <a href="#">Handouts for SIPPS Refresher-Beginning.pdf</a>	9:45 - 11:15 am Remote Zoom Link: <a href="#">Science of Reading Handouts for Science of Reading.pdf</a>	1:00 - 2:55 pm Individual Process & Reflection

<b>Second</b>  <b>Admin:</b> Gill Marquez	Science of Reading	SIPPS Refresher	Process/Reflect/Prep
	8:00 - 9:30 am Remote Zoom Link: <a href="#">Science of Reading Handouts for Science of Reading.pdf</a>	9:45 - 11:15 am In Person <b>Lake Canyon Multi Handouts for SIPPS Refresher-Extension.pdf</b>	1:00 - 2:55 pm Individual Process & Reflection
<b>Third</b>  <b>Admin:</b> Hayes Marquez	Science of Reading	Process/Reflect/Prep	SIPPS Refresher
	8:00 - 9:30 am Remote Zoom Link: <a href="#">Science of Reading Handouts for Science of Reading.pdf</a>	9:30 - 11:00 am Individual Process & Reflection	1:00 - 2:30 pm In Person <b>Lake Canyon Multi Handouts for SIPPS Refresher-Challenge.pdf</b>
<b>Fourth- Sixth</b>  <b>Admin:</b> Porter Del Toro	Process/Reflect/Prep	Discovering Newsela	Science of Reading
	8:00 - 9:45 am Individual Process & Reflection	10:00 - 11:30 am Remote Zoom Link: <a href="#">Newsela Session Getting Started site</a>	12:30 - 1:30 pm Remote Zoom Link: <a href="#">Science of Reading Handouts for Science of Reading.pdf</a>
<b>Elementary Sped, 7th- 8th, Exploratory,</b>  <b>Admin:</b> Rammer Homdus	Process/Reflect/Prep	Discovering Newsela	Science of Reading
	8:30 - 9:45 am Individual Process & Reflection	10:00 - 11:30 am Remote Zoom Link: <a href="#">Newsela Session Getting Started site</a>	1:45 - 2:45 pm Remote Zoom Link: <a href="#">Science of Reading Handouts for Science of Reading.pdf</a>
<b>PE</b>  <b>Admin:</b> Del Toro	District Wide Collaboration	Grade Span Collaboration	Process/Reflect/Prep
	Elementary + Middle 8:30 - 9:30 am In-person @ <b>RO</b>	Elementary/ Middle PLC 9:45 - 12:30 pm In-person @ <b>MMS</b>	12:30 - 2:30 pm Individual Process & Reflection

<b>Music</b>  <b>Admin:</b> Del Toro	District Wide Collaboration		Process/Reflect/Prep
	Elementary + Middle 8:00 - 12:00 pm In-person @ <b>MMS</b>		12:30 - 2:30 pm Individual Process & Reflection
<b>Speech/Psych/ Counselors</b>  <b>Admin:</b> Whitlock	District Wide Collaboration		Process/Reflect/Prep
	Elementary + Middle 8:00 - 12:00 pm In-person @ <b>Greer</b>		12:30 - 2:30 pm Individual Process & Reflection
<b>Synergy Support</b>			
<b>Leads:</b> Fuentes and Grandinetti	<b>MMS # P5</b>		
	9:00 - 10:00 am	10:00 - 11:00 pm	1:00 - 3:00 pm

## **The Simple View of Reading and the Strands of Early Literacy Development**

Teachers of reading share the goal of helping students develop skillful reading comprehension. As mentioned previously, the Simple View of Reading (Gough & Tunmer, 1986) is a research-supported representation of how reading comprehension develops. It characterizes skillful reading comprehension as a combination of two separate but equally important components—word recognition skills and language comprehension ability. In other words, to unlock comprehension of text, two keys are required—being able to read the words on the page and understanding what the words and language mean within the texts children are reading (Davis, 2006). If a student cannot recognize words on the page accurately and automatically, fluency will be affected, and in turn, reading comprehension will suffer. Likewise, if a student has poor understanding of the meaning of the words, reading comprehension will suffer. Students who have success with reading comprehension are those who are skilled in both word recognition and language comprehension.

These two essential components of the Simple View of Reading are represented by an illustration by Scarborough (2002). In her illustration, seen in Figure 1, twisting ropes represent the underlying skills and elements that come together to form two necessary braids that represent the two essential components of reading comprehension. Although the model itself is called “simple” because it points out that reading comprehension is comprised of reading words and understanding the language of the words, in truth the two components are quite complex. Examination of Scarborough’s rope model reveals how multifaceted each is. For either of the two essential components to develop successfully, students need to be taught the elements necessary for automatic word recognition (i.e., phonological awareness, decoding, sight recognition of frequent/familiar words), and strategic language comprehension (i.e., background knowledge, vocabulary, verbal reasoning, literacy knowledge). The sections below will describe the importance of the three elements that lead to accurate word recognition and provide evidence-based instructional methods for each element. Chapter 4 in this textbook will cover the elements leading to strategic language comprehension.

## LANGUAGE COMPREHENSION

**BACKGROUND KNOWLEDGE**  
(facts, concepts, etc.)

**VOCABULARY**  
(breadth, precision, links, etc.)

**LANGUAGE STRUCTURES**  
(syntax, semantics, etc.)

**VERBAL REASONING**  
(inference, metaphor, etc.)

**LITERACY KNOWLEDGE**  
(print concepts, genres, etc.)

## WORD RECOGNITION

**PHONOLOGICAL AWARENESS**  
(syllables, phonemes, etc.)

**DECODING** (alphabetic principle,  
spelling-sound correspondences)

**SIGHT RECOGNITION**  
(of familiar words)

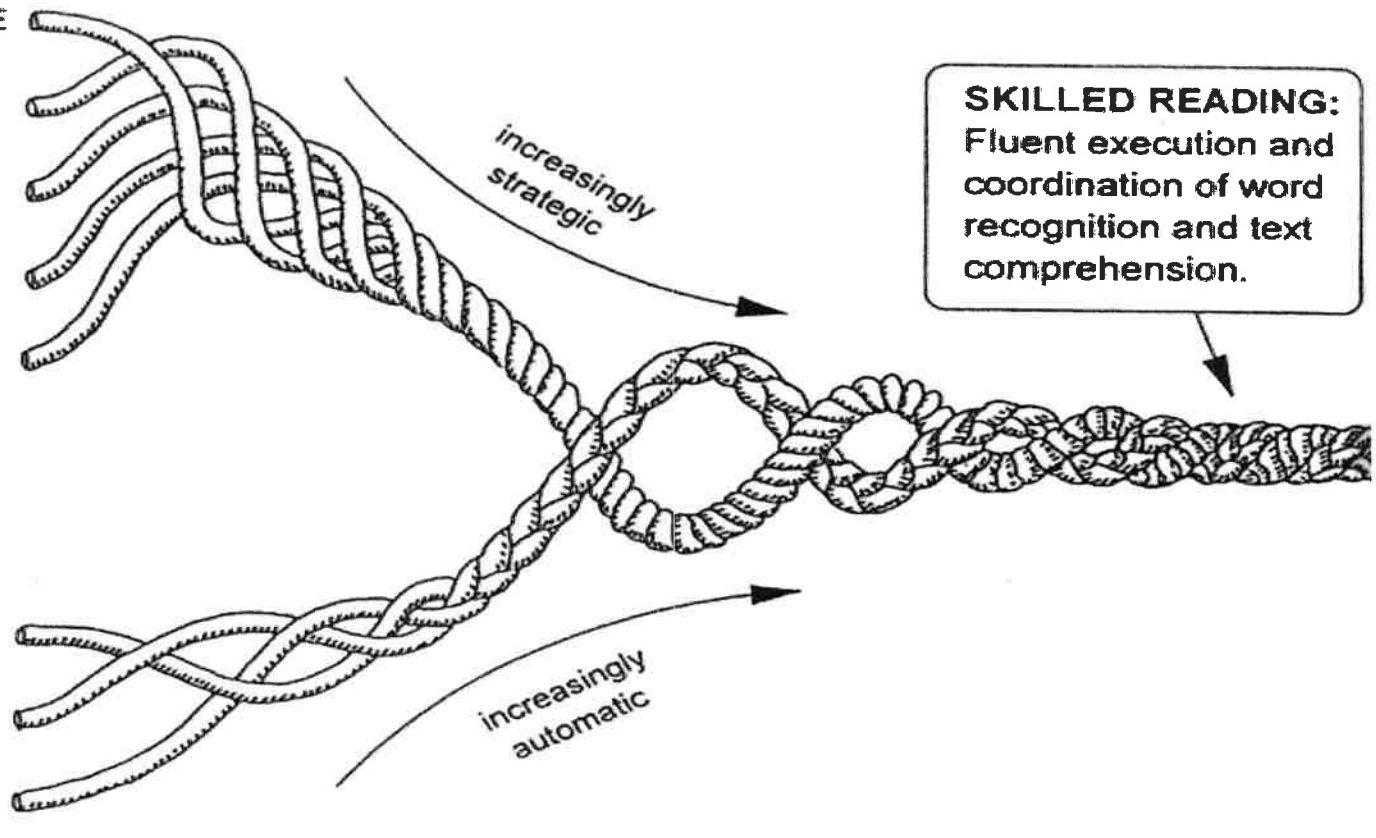
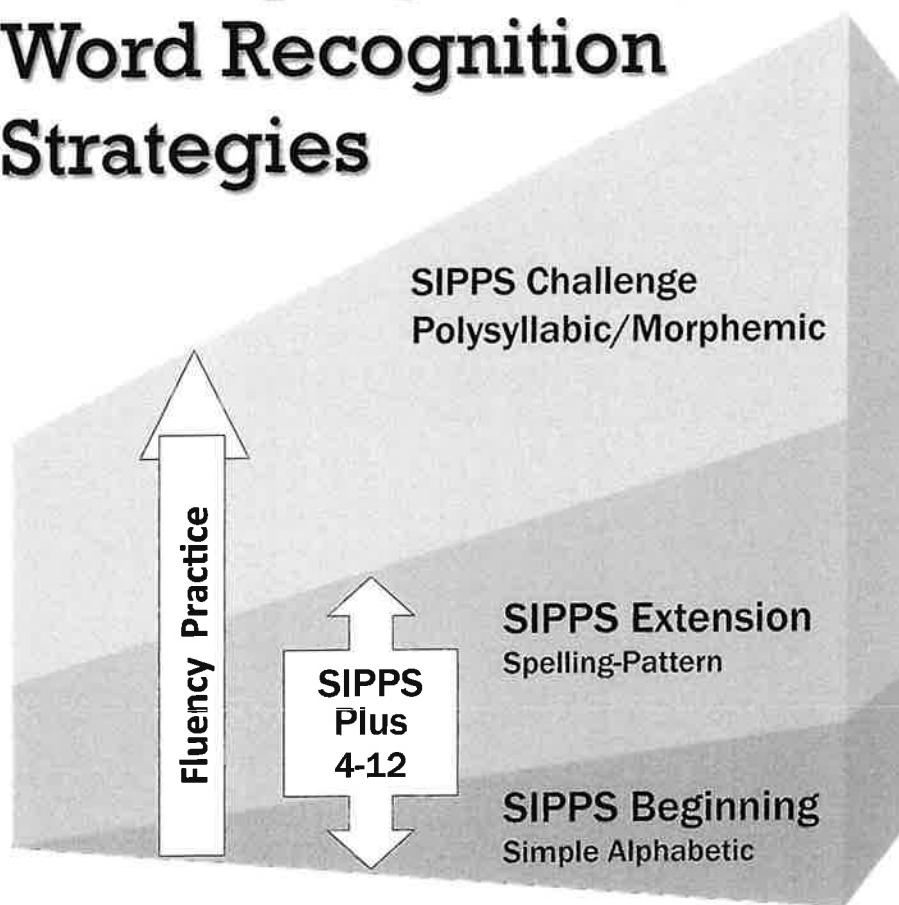


Figure 1. Strands of early literacy development. Reprinted from *Connecting early language and literacy to later reading (dis)abilities: Evidence, theory, and practice*, by H. S. Scarborough, in S. B. Newman & D. K. Dickinson (Eds.), 2002, *Handbook of early literacy research*, p. 98, Copyright 2002, New York, NY: Guilford Press. Reprinted with permission.



# Developing Word Recognition Strategies

# SIPPS



## Lesson Content

### Challenge Level

- Syllabic patterns
  - Open/closed syllables
  - Consonant/vowel patterns
- Morphological units, including
  - Prefixes
  - Suffixes
  - Roots

### Extension Level

- Segmentation, manipulation
- Blends, long/complex vowels, final e, inflectional endings, y at end of words & 2 sounds for c
- High-frequency irregular sight words
- Intro 2-syllable decoding

### Beginning Level

- Blending, segmentation
- Consonants, consonant digraphs, short vowels
- High-frequency sight words



## OTHER REPORTS

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### OTHER REPORTS

1. Lorenzo Hines Jr., Galt City Manager: Galt Market Plan
2. COVID-19 Dashboard
3. COVID-19 Vaccine Clinics



## OTHER REPORTS

Lorenzo Hines Jr., Galt City Manager

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### Galt Market Plan

Lorenzo Hines, Jr., Galt City Manager, will report efforts pertaining to the Galt Market Plan.



COVID-19 Positive Case Dashboard

District and Site Health Services carefully track all staff and students who are demonstrating COVID-19 symptoms, have been confirmed as positive for COVID-19 or have been exposed to someone who has tested positive for COVID-19.

The COVID-19 District Dashboard tracks the number of staff and students that have been reported as positive for COVID-19. Beginning September 15<sup>th</sup>, it will be updated with new cases weekly and available publicly.

9/21/21

	Valley Oaks	Greer	Fairsite	River Oaks	Lake Canyon	Marengo Ranch	McCaffrey	District Office	TOTAL
<b>STAFF</b>	0	1	3	0	0	0	7	1	12
<b>STUDENTS</b>	9	10	3	6	9	2	11	n/a	50

<b>ATTENDANCE</b> <i>Percent Present</i>	89.43	88.25	86.09	91.34	90.5	90.46	90.04		89.76
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## OTHER REPORTS

### COVID-19 Vaccine Clinics

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#### COVID-19 Vaccine Clinics

The district hosted COVID-19 vaccination clinics at McCaffrey Middle School. A specific area of the school not occupied by school activities was designated for the clinics.

The vaccination clinics offered the Johnson & Johnson and Pfizer COVID-19 vaccines.

Date/Time: First Dose Friday, August 27, 12:00-6:00 pm

Location: McCaffrey Middle School Gymnasium, 997 Park Terrace Drive

Date/Time: Second Dose Friday, September 17, 12:00-6:00 pm

Location: Bright Future Learning Center, 997 Park Terrace Drive



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.225</b> Board Consideration of Approval of Consent Calendar
<b>Presenter:</b> Lois Yount	<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           <ul style="list-style-type: none"> <li>▪ August 25, 2021, Regular Board Meeting</li> <li>▪ September 13, 2021 Special Board Meeting</li> </ul> </li> <li>c. Payment of Warrants           <ul style="list-style-type: none"> <li>▪ Vendor Warrant Numbers: 22306203-22306248; 22307057-22307094; 22307824-22307843; 22309734-22309787</li> <li>▪ Certificated/Classified Payrolls Dated: 08/31/21, 09/10/21</li> </ul> </li> <li>d. Personnel           <ul style="list-style-type: none"> <li>▪ Resignations/Retirements</li> <li>▪ Leave of Absence Requests</li> <li>▪ New Hires/Reclassifications</li> </ul> </li> <li>e. Donations</li> <li>f. After School Education and Safety (ASES) Memorandum of Understanding (MOU) Between GJUESD and the City of Galt</li> <li>g. Sutter County Superintendent of Schools Medi-Cal Administrative Claiming Agreement Between GJUESD and the Sutter County Superintendent of Schools, Region 3 Local Educational Consortium</li> <li>h. Rename GJUESD Policies to Match the California Schools Board Association (CSBA) Title in the CSBA Codification System</li> <li>i. Rescind Outdated GJUESD Policies</li> </ul>	

# Galt Joint Union Elementary School District Board of Education Minutes

**Regular Board Meeting  
August 25, 2021**

**Valley Oaks Elementary School  
21 C Street, Galt, CA 95632**

**Zoom Webinar ID: 89287052336**

## **Board Members Present**

Thomas Silva- absent  
Wesley Cagle  
Traci Skinner  
Grace Malson  
Casey Raboy

## **Administrators Present**

Ron Rammer  
Leah Wheeler  
Kuljeet Nijjar  
Donna Gill  
Lois Yount  
Claudia Del Toro-Anguiano  
Donna Mayo Whitlock  
Laura Papineau  
Judi Hayes

**A. 6:00 p.m. – Closed Session Location:** Valley Oaks Elementary School Bright Future Learning Center

**B. Wesley Cagle announced items to be discussed in Closed Session, Adjourn to Closed Session.**

Present for Closed Session: Wesley Cagle, Traci Skinner, Casey Raboy, Lois Yount, Claudia Del Toro-Anguiano, Donna Mayo-Whitlock. Grace Malson entered the closed session at 6:45 p.m.

1. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6
  - Employee Agency: (GEFA) Galt Elementary Faculty Association
  - Employee Agency: (CSEA) California School Employee Association
  - Non-Represented Employees
2. PUBLIC EMPLOYMENT (Gov. code, §54957, subd. (b)(1))
  - Chief Business Officer

**C. Closed Session adjourned at 6:55 p.m.** The open meeting was called to order at 7:00 p.m. by Wesley Cagle, followed by the flag salute. He announced no action was taken in closed session.

**D. Lois Yount shared the Board Meeting Protocol.**

**E. Public Comments:** Wesley Cagle, Vice President, allowed public comment for items not on the agenda at this time.

1. Brandi and David Boyd addressed the Board regarding COVID-19 and vaccine requirements.

**F. Reports**

### LCAP GOAL 1

*Engaging learners in PreK-8 through a focus on equity, access, and academic rigor with inclusive practices in a variety of learning environments.*

1. 2021-22 New School Year

Lois Yount, Superintendent, provided an overview of the start of the school year. She highlighted pictures from the first day of school and thanked the community, administration, staff, parents and students for following the mask guidelines. Ms. Yount then provided information on Orientation and Back to School Nights (BTSN). She indicated some sessions would be in person at the middle school, kindergarten and preschool, with all other grade levels holding their BTSN virtually. Ms. Yount added that she and the District directors visited each school site with a welcome message of hope and optimism for a new school year and new instructional resources information.

Claudia Del Toro-Anguiano, Curriculum Director, provided information related to educational resources to support learning. These resources include MAP Accelerator and Newsela. The resources offer tailored support to students who are above, at, or below grade level.

Donna Mayo-Whitlock, Educational Services Director, provided information on the Bright Future Learning Academy (BFLA). The academy is offered at Lake Canyon Elementary and provides a personalized blended learning experience to 90 students. She indicated activities offered at school sites such as music, PE, library, and other electives are made available to students in the (BFLC). Ms. Whitlock shared the academy enrollment by school site and staffing.

Lois Yount shared GJUESD current enrollment. She indicated the District increased by 29 students from the end of last year. However, this is still approximately 221 students less than the 2019-20 school year. The District is still in declining enrollment.

**G. Board Discussion**

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

The Board discussed attendance at the CSBA AEC. Thomas Silva, Traci Skinner, Casey Raboy and Lois Yount will attend this professional learning opportunity from December 1-4, 2021 in San Diego, CA.

**H. Routine Matters/New Business**

**212.214** A motion was made by Grace Malson to approve the Consent Calendar, seconded by Traci Skinner and unanimously carried.

a. Approval of the Agenda

**Consent  
Calendar**

b. Minutes

- July 28, 2021 Regular Board Meeting
- August 11, 2021 Special Board Meeting

c. Payment of Warrants

- Vendor Warrant Numbers: 22302126-22302161; 22303348-22303393; 22304375-22304424; 22305352-22305389



- Certificated/Classified Payrolls Dated: 8/13/2021, 8/10/2021, 7/30/2021

d. Personnel

**Resignations**

Name	Position	Effective Date	Site
Contreras, Rita	Instructional Assistant, Bilingual	7/30/21	Valley Oaks
Diosdado, Elizabeth	Yard Supervisor	08/11/21	McCaffrey Middle
Estrada, Alejandra	Instructional Assistant, Special Education	7/29/21	Fairsite Preschool
Flores, Lizet	Instructional Assistant, Preschool	8/2/21	Fairsite Preschool
Moe, Stephanie	Instructional Assistant, Special Education	8/12/21	River Oaks
Robles, Heather	Instructional Assistant, Special Education	8/12/21	Fairsite
Ziegler, Marikin	Instructional Assistant	8/11/21	Valley Oaks

**Leave of Absence Requests**

Name	Position	Effective Date	Site
Baker, Carmela	Instructional Assistant, Special Education	8/18/21	McCaffrey Middle
Barocio, Mireya	Secretary II	08/17/21	Valley Oaks
Brewer, Nicole	Teacher	10/04/21	McCaffrey Middle
Frey, Debra	Instructional Assistant	8/23/21	Lake Canyon
Gamez, Patricia	Instructional Assistant, Bilingual	8/23/21	Vernon E. Greer
Vallejo, Crystal	Teacher	12/6/21	Valley Oaks

**New Hires/Reassignment**

Name	Position	Site
Anaya, Corina (Reassignment)	Bilingual Office Assistant	Vernon E. Greer
Anaya, Maria	Instructional Assistant, Bilingual	Vernon E. Greer
Chavez, Laura (Reassignment)	Instructional Assistant, Special Education	Lake Canyon
Crosswhite, Candice	Yard Supervisor	Vernon E. Greer
Macias, Gabriela	Instructional Assistant, Special Education	Fairsite Preschool
Maldonado, Rosa	Yard Supervisor	Vernon E. Greer
Mullins, Sean	Classified Substitute	N/A
Murray, Patricia	Instructional Assistant, (Reassignment)	Lake Canyon
Rodarte-Sanchez, Adriana	School Nurse	District Office
Rose, Virginia	Yard Supervisor	McCaffrey Middle
Salgado, Veronica	Instructional Assistant, ASES	Vernon E. Greer
Sulamo, Rose	Registered Behavior Technician (Reassignment)	District Office
Thornton, Joshua	Teacher	McCaffrey Middle

- e. Newsela Inc. Customer Agreement
- f. Consortium on Reaching Excellence in Education, Inc. (CORE) Master Agreement For Services
- g. California Association for Bilingual Education (CABE) Memorandum of Understanding (MOU)

	h. NWEA Schedule A Quote Number 00052357 to Master Subscription Agreement	
<b>212.215</b>	Consent Calendar (Continued) – Items Removed for Later Consideration	<b>CC Items Removed</b>
<b>212.216</b>	Lois Yount provided an overview of the 2020-21 Unaudited Actuals and 2021-22 Budget Revisions. She highlighted the multi-year financial analysis.  A motion was made by Grace Malson to approve the 2020-21 Unaudited Actuals and 2021-22 Budget Revisions, seconded by Casey Raboy and unanimously carried.  Lois Yount recognized Brenda Bachman, Fiscal Services Supervisor, and Debbie Schmidt, retired business services director.	<b>Unaudited Actuals</b>
<b>212.217</b>	Lois Yount provided an overview of the GANN Limit initiative and appropriations limit.  A motion was made by Traci Skinner to approve Resolution No. 1; 2021-22 GANN Limit, seconded by Casey Raboy and unanimously carried.	<b>Res. 1 GANN</b>
<b>212.218</b>	Nominations for California School Boards Association (CSBA) Directors-at-Large African American, American Indian, and County did not carry due to lack of a motion.	<b>CSBA Directors at Large</b>
<b>212.219</b>	A motion was made by Wesley Cagle to approve the Memorandum of Understanding Between GJUESD and Galt Elementary Faculty Association (GEFA) Regarding Bargaining Unit Members Certificated School Nurses Salary Schedule, seconded by Traci Skinner and unanimously carried.	<b>GEFA MOU</b>
<b>212.220</b>	A motion was made by Grace Malson to approve Proposal for Architectural Design Services from Derivi Castellanos Architects (DCA) Related to Vernon E. Greer Elementary School Classroom Sinks, seconded by Casey Raboy and unanimously carried.	<b>Arch Design Services Greer</b>
<b>212.221</b>	A motion was made by Wesley Cagle to approve Board Policy 5146: Married/ Pregnant/Parenting Students, seconded by Traci Skinner and unanimously carried.	<b>BP 5146</b>
<b>212.222</b>	The First Reading of GJUESD Board Policy/Administrative Regulation 5141.52 Suicide Prevention was held.  Grace Malson commented that she would like to see this policy come together with the District’s wellness policy and reiterated her advocacy for a wellness center at each of the elementary schools.	<b>1<sup>st</sup> READING 5141.52</b>

Donna Whitlock indicated the District will bring social emotional support contracts to the Board next month for consideration. Additionally, Greer Elementary is the recipient of a mental health project grant from the Sacramento County Office of Education (SCOE) for placement of a mental health clinician.

Lois Yount stated that administrators and staff are hoping to start a wellness center at Greer Elementary and if successful, expand it to all elementary sites. She will bring a follow-up report to a future board meeting.

**I. Public Comments:** No public comments.

**J. Pending Agenda Items**

Lois Yount sought Grace Malson’s feedback regarding her request at the last Board meeting to research learning loss related to the use of face masks.

Ms. Malson responded that further research is not needed and does not need to be added to pending agenda items.

1. School District Properties
2. Low Performing Block Grant: Mathematics
3. Brown Act Updates

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*Traci Skinner, Clerk*

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*Date*

# Galt Joint Union Elementary School District Board of Education Minutes

**Special Board Meeting  
September 13, 2021**

**Galt Joint Union Elementary School District  
1018 C Street, Suite 201, Galt, CA 95632**

**Board Members Present**

Thomas Silva  
Wesley Cagle  
Traci Skinner- *absent*  
Grace Malson  
Casey Raboy

**Administrators Present**

Lois Yount  
Claudia Del Toro-Anguiano  
Donna Mayo-Whitlock

**A. Open Session began at 6:06 p.m. followed by the flag salute.**

**B. Public Comments-** there were no public comments.

**C. New Business**

**212.223** A motion was made by Grace Malson to approve GJUESD Job Description for Chief Business Officer, seconded by Casey Raboy and unanimously carried. **Job Desc  
CBO**

**212.224** A motion was made by Wesley Cagle to approve GJUESD Classified Management Salary Schedule for Chief Business Officer, seconded by Thomas Silva and unanimously carried. **Salary  
Schedule  
CBO**

**D. Study Session**

Chris Keiner, Attorney At Law, Dannis Woliver Kelley, provided Brown Act training for the board and district administration. The training included:

- Role of the Brown Act & Application
- What is a Meeting?
- Permitted Communications and Social Media
- Agenda Requirements
- Public Rights at Meetings
- Closed Sessions
- Violations of the Brown Act

Thomas Silva requested to add a future discussion item related to district communications and social media use.

**E. Pending Agenda Items**

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

**F. Adjournment** 7:52 p.m.

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Traci Skinner, Clerk

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Date



## CONSENT CALENDAR

### Human Resources

Recommend approval of the following:

#### Resignations

Name	Position	Effective Date	Site
Anderson-Aguilar, Noemi	Bilingual Instructional Assistant	9/3/21	Fairsite
Andrijich, Lisa	Bus Driver	9/22/21	Transportation
Carranza-Gutierrez, Abigail	Yard Supervisor	9/10/21	Marengo Ranch
Farren, Dereck	Instructional Assistant, Special Education	8/18/21	McCaffrey Middle
Freitas, Alma	Yard Supervisor	8/18/21	McCaffrey Middle
Kunz, Melissa	Food Service	9/14/21	Vernon E. Greer

#### Leave of Absence Requests

Name	Position	Effective Date	Site
Glover, Anissa	Yard Supervisor	8/19/21	Transportation
Herr, Angela	Teacher	9/13/21	Valley Oaks
Marchand, Cierra	Instructional Assistant, Special Education	8/18/21	Valley Oaks
Morey, David	Custodian	9/10/21	Vernon E. Greer
Rodriguez, Antonio	Instructional Assistant, ASES	8/30/21	McCaffrey Middle

#### New Hires/Reassignment

Name	Position	Site
Burkett, Lori (Reassignment)	Health Assistant (8 hours)	Marengo Ranch
Candido-Garcia, Cesar	Classified Substitute	N/A
Carranza-Gutierrez, Abigail	Yard Supervisor	Marengo Ranch
Crandell, Alayna	Certificated Substitute	N/A
Dena, Gerardo	Classified Substitute	N/A
Guttridge, Katelyn	Yard Supervisor	River Oaks
Hannah, Kristy (Reassignment)	Instructional Assistant, Special Education	Fairsite Preschool
Ibarra, Perla	Classified Substitute	N/A
LeClerc, Jennifer (Reassignment)	Instructional Assistant, Special Education	River Oaks
Lopez, Shalise	Classified Substitute	N/A
McCarty, Meladee	Substitute - Orthopedic Specialist	N/A
Macias, Gabriela (Reassignment)	Instructional Assistant	River Oaks
Millan, Chantal	Classified Substitute	N/A

**New Hires/Reassignment**

Name	Position	Site
Navarro, Kristen (Reassignment)	Behavior Management Technician	Marengo Ranch
Olson, Dirk	Teacher	Lake Canyon
Pelayo-Robles, Gabriela	Classified Substitute	N/A
Purcell, Jillian	Yard Supervisor	Valley Oaks
Quinones, Heather (Reassignment)	Bus Driver	Transportation
Quitter, Anna	Math Technician	Lake Canyon
Rodriguez Reynoso, Brenda	Bilingual Instructional Assistant	Fairsite
Salgado, Veronica	Instructional Assistant, ASES	Vernon E. Greer
Salim, Samia	Instructional Assistant	Valley Oaks
Sharp, Glenna	Yard Supervisor	McCaffrey Middle
Sulamo, Jessalyn	Classified Substitute	N/A
Western, Barry	Teacher	Lake Canyon



## CONSENT CALENDAR

Donations

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### Lake Canyon

- Donors Choose donated STEM and classroom supplies valued at \$1940.00 for Michelle Woods' classroom
- Donors Choose donated math and classroom supplies valued at \$779.00 for Katie Fewell's classroom

### Valley Oaks

- NLJ Traders Clothing Wholesalers donated 11 safety vests valued at \$119.08 for site use



## CONSENT CALENDAR

### ASES MOU

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GJUESD continues a partnership with the City of Galt to operate after school services funded through the ASES after school grant program.

The grant prioritizes free academic and enrichment opportunities at three school locations:

1. Greer Elementary School - 248 West A Street
2. Valley Oaks Elementary School - 21 C Street
3. Robert L. McCaffrey Middle School - 997 Park Terrace Drive



## **MEMORANDUM OF UNDERSTANDING**

**Between**

**Galt Joint Union School District and the City of Galt**

**For the 2021-22 School Year**

This Memorandum of Understanding (“MOU”) is made and entered into by and between the Galt Joint Union School District (“DISTRICT”) and the City of Galt, a California municipal corporation (“CITY”) for the purpose of developing and operating an after school program funded in part by the State After School Education and Safety (“ASES”) Grant at the following locations:

**Greer Elementary School - 248 West A Street, Galt, CA**

**Valley Oaks Elementary School - 21 C Street, Galt, CA**

**Robert L. McCaffrey Middle School - 997 Park Terrace Drive, Galt, CA**

- 1) This MOU shall only take effect upon the DISTRICT’s receipt of the ASES Grant and manifests the DISTRICT’s and CITY’s intent to enter into a partnership to provide an after school recreation and enrichment program pursuant to the guidelines of the ASES Grant (“PROGRAM”).
  - a. The DISTRICT and the CITY believe there is a need for high quality, affordable after school programs and agree to work in partnership to operate such a PROGRAM for the 2021-22 school year, beginning August 19, 2021 and ending June 9, 2022.
  - b. The DISTRICT will serve as the fiscal agent for the State awarded ASES grant funding pursuant to Education Code section 8482.3.
  - c. The DISTRICT will operate and maintain the PROGRAM.
  - d. The CITY will be responsible for managing CITY employees performing work for the PROGRAM in accordance with the budget attached hereto and incorporated herein as Exhibit A for a total amount of \$78,614 for the 2021-2022 school year, beginning August 19, 2021 and ending June 9, 2022.
- 2) This MOU represents the responsibilities of the DISTRICT and CITY with regard to the PROGRAM. All requirements of the ASES grant will be met in accordance with and pursuant to Education Code Sections 8482-8484.6 including but not limited to the following:
  - a. The DISTRICT will provide space for the PROGRAM to operate every day that school is in session beginning immediately following the end of the school day until at least 6:00 p.m. AND for at least 19 hours per week. The hours are as follows:

2:30-6:00 M,T,TH,F and 1:00-6:00 W = 19 hours per week

- b. The DISTRICT will provide a multi-purpose room, classroom or meeting space at each school site, along with custodial services for the PROGRAM space.
- c. The DISTRICT will provide an Academic Coordinator at each PROGRAM site to help implement and monitor the educational and literacy elements of the ASES grant. The Academic Director coordinates, manages, evaluates and supervises the after school program, ensuring site based and school district alignment with afterschool academic and enrichment activities.
- d. The DISTRICT will be responsible to prepare the statewide evaluation of program quality report which is a requirement of the ASES grant, with assistance from CITY employees as needed, pursuant to Education Code section 8484.
- e. The DISTRICT will organize the integration of the PROGRAM with the regular school day program including community service-learning and other youth development strategies.
- f. The DISTRICT will insure that the PROGRAM contains a balance of components including the ASES PROGRAM elements of educational literacy and educational enrichment.
- g. The DISTRICT will maintain at least a 75% daily PROGRAM attendance rate of the following numbers:
  - Greer Elementary School – 84 Students
  - Valley Oaks Elementary School – 84 Students
  - Robert L. McCaffrey Middle School – 82 Students
- h. The DISTRICT and the CITY will work together to provide pertinent information to parents about the PROGRAM including registration materials, creation of a parent handbook and other PROGRAM related communications.
- i. The CITY will handle payroll for CITY employees, provide liability insurance and maintain workers compensation certifications for its employees working in the PROGRAM as required by law for the time period of August 18, 2021 and ending June 9, 2022.
- j. The CITY will maintain a PROGRAM expenditure report of CITY expenses for each quarter, which includes any information available to CITY that will assist DISTRICT in completing its required Quarterly Expenditure Report, that the MOU is in effect and shall forward a copy of the expenditure report to the DISTRICT by the 15<sup>th</sup> of the month following the end of each quarter (September, December, March and June).
- k. The DISTRICT shall reimburse the CITY for the CITY'S expenses incurred in administering the PROGRAM in quarterly payments of which shall be made on or

before October 15, 2021; December 15, 2021 and March 15, 2022. The final payment shall be made upon receiving the 3<sup>rd</sup> quarter report from the City. Should the 3<sup>rd</sup> quarter report indicate either an over or under expenditure, by the City, both the City and the District will meet to determine the necessary final payment amount.

- l. The CITY will be responsible for the hiring, supervising and evaluating of all its Recreation Workers and Sports Coordinators for the PROGRAM. All PROGRAM staff directly supervising students shall meet the DISTRICT'S minimum qualifications for an Instructional Assistant which include demonstrating proficiency in reading, writing and mathematical skills through a federal No Child Left Behind compliant exam. An Instructional Assistant is responsible to assist a teacher in the instruction, supervision, and training of individual or groups of students by performing a variety of instructional support activities related to an effective learning environment. All CITY employees and volunteers will be subject to the health screening and fingerprint clearance requirements as set forth in Education Code Section 8483.4, and any other safety and security policies as required by the DISTRICT.
  - m. The CITY will maintain two Recreation Workers per school site, using both CITY employees and substitutes.
  - n. The DISTRICT shall be responsible for monitoring PROGRAM attendance. A copy of all information regarding PROGRAM attendance maintained by the CITY shall be forwarded to the DISTRICT on a monthly basis.
  - o. The CITY will provide thirty-three percent (33%) in matching in-kind funding to the DISTRICT for each dollar received in ASES grant funding for the operation and maintenance of the PROGRAM for the 2021-22 school year, beginning August 19, 2021 and ending June 9, 2022.
  - p. The CITY will comply with all Federal statutes relating to nondiscrimination including Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973 and the Age Discrimination Act.
- 3) If either the DISTRICT or the CITY fails to perform any of its obligations pursuant this MOU, within the time and in the manner provided herein or otherwise violates any of the terms of this MOU, either party may terminate this MOU by giving thirty (30) days written notice of such termination to the other party, which shall state the reason for the termination.
  - 4) It is expressly agreed that the CITY shall have no authority to make any contract or binding promise of any nature on behalf of the DISTRICT, whether oral or written, without the express written consent of the DISTRICT.

- 5) No waiver of any provision of this MOU shall be deemed a waiver of any other or provision hereof, and no waiver shall be valid unless in writing and executed by the waiving party. This MOU may only be amended by the written consent of both parties.
- 6) To the furthest extent allowed by law, CITY shall indemnify, hold harmless and defend DISTRICT from any and all loss, liability, costs and damages, including but not limited to personal injury and property damage, and from any and all claims, demands and action in law or equity that arise out of, pertain to or relate to the negligence, recklessness or willful misconduct of CITY, its employees or volunteers in the operation of the PROGRAM as provided herein.
- 7) To the furthest extent allowed by law, DISTRICT shall indemnify, hold harmless and defend CITY from any and all loss, liability, costs and damages, including but not limited to personal injury and property damage, and from any and all claims, demands and action in law or equity that arise out of, pertain to or relate to the negligence, recklessness or willful misconduct of DISTRICT, its employees or volunteer in the operation of the PROGRAM as provided herein.
- 8) This MOU, together with Exhibit A attached hereto, constitutes the entire agreement between the DISTRICT and the CITY with regard to the PROGRAM and supersedes all prior agreements, representations, warranties, statements, promises and understandings, whether oral or written, with respect to the subject matter hereof and no party shall be bound by any representations, statements, promises or understandings not specifically set forth in this MOU.
- 9) In the event that any of the provisions, or portions thereof, of this MOU are held to be unenforceable or invalid by any court of competent jurisdiction, the validity and enforceability of the remaining provisions, or portions thereof, shall not be affected thereby.
- 10) All notices provided regarding this MOU shall be in writing and delivered in person or deposited in the United States mail, postage prepaid and addressed as follows:

DISTRICT: Galt Joint Union Elementary School District  
1018 C Street, Suite 210  
Galt, CA 95632  
Attn: Superintendent

CITY: City of Galt  
380 Civic Drive  
Galt, CA 95632  
Attn: City Manager

- 11) This MOU shall be in effect from August 19, 2021 to June 9, 2022 and may be extended upon a written agreement between DISTRICT and CITY.



**EXHIBIT A**

**City of Galt Budget: August 29, 2021 – June 9, 2022**

	<b>Full Year</b>
20:1 Recreational Leaders	\$ 61,343
Statutory Benefits (Social Security, Medicare, etc.) at 9.08%	<u>5,570</u>
<b>Total Salary/Benefits</b>	<b>66,913</b>
<b>City Costs</b>	
Central Services	11,107
Fingerprinting	450
Training	<u>144</u>
<b>Total City of Galt MOU</b>	<b>\$78,614</b>



## **CONSENT CALENDAR**

### Medi-Cal Claiming Agreement

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#### **School-Based Medi-Cal Administrative Activities:**

The School-Based Medi-Cal Administrative Activities (SMAA) program reimburses school districts for the federal share (50%) of the certain costs for administering the Medi-Cal program. Those activities include: Outreach and Referral; Facilitating the Medi-Cal Application; Arranging Non-Emergency/Non-Medical Transportation; Program Planning and Policy Development; and MAA Claims Coordination.

#### **Medi-Cal Administrative Claiming Agreement:**

Sutter County Superintendent of Schools, Region 3 Local Educational Consortium (LEC) has agreed to act as the administrative agency for matters on behalf of the GJUESD claiming reimbursement of federal monies for MAA services.

#### **Services Provided:**

LEC is responsible for supporting the processing of all the Random Moment Time Study (RMTS) claims for services rendered by the District and acts as the liaison between the district and the Department of Health Care Services.

#### **Fee Schedule:**

The District shall pay to LEC, a fee equivalent to 9% of the SMAA RMTS quarterly invoices paid by the Department of Healthcare Services (DHCS) to the District.

## Sutter County Superintendent of Schools

### MEDI-CAL ADMINISTRATIVE CLAIMING AGREEMENT

This Agreement is made and entered into this 1<sup>st</sup> day of July, 2021, by and between the Galt Joint Union Elementary School District (hereinafter referred to as “local educational agency” or “LEA”) having an address at 1018 C Street, Suite 210, Galt, CA 95632-1825 and the Sutter County Superintendent of Schools, Region 3 Local Educational Consortium (hereinafter referred to as “LEC”) having an address at 970 Klamath Lane, Yuba City, CA 95993; (hereinafter referred to individually, the “Party” and collectively, the “Parties”).

#### RECITALS

- A. The Department of Health Care Services (“DHCS”) is the single State agency responsible for administering the California Medical Assistance Program (“Medi-Cal”) and the School-based Medi-Cal Administrative Activities Program (“SMAA”) for Local Educational Consortia, Region 3, in accordance with California Welfare and Institutions Code Section 14132.4(c)(1). The catalog of Federal Domestic Assistance (“CFDA”) number for this federal program is 93.778, Medical Assistance Program (“Medi-Cal”).
- B. LEC in accordance with California Welfare and Institutions Code Section 14132.47, subdivision (q)(1), is the agency responsible for coordination of SMAA for the California County Superintendents Educational Services Association (“CCSESA”) LEC Region 3.
- C. LEC has entered into that certain Agreement (Contract # 18-95023) with DHCS for Administrative Services Related to Medi-Cal Administrative Activities, dated July 1, 2018, and effective through June 30, 2022.
- D. Pursuant to the DHCS Contract, LEC has agreed to act as the administrative agency for matters on behalf of the local educational agencies claiming reimbursement of federal monies for Medi-Cal Administrative Activities (“MAA”) services in accordance with California Welfare & Institutions Code Section 14132.47.
- E. LEA is located within the LEC Region 3 and regularly makes claims under Medi-Cal. LEC and LEA desire to enter into an agreement memorializing the respective obligations of the Parties in connection with the submission of the Medi-Cal invoices to the DHCS for reimbursement from the Federal government.
- F. Four regional Local Educational Consortia formed the Central California SMAA Consortia (hereinafter referred to “CCSC”) to share the duties associated with the preparation of quarterly time studies using the RMTS (Random Moment Time Study) methodology. The CCSC is comprised of the following Regional Local Educational Consortia:
  - Region 3 (Sutter County Superintendent of Schools)
  - Region 4 (Contra Costa County Office of Education)
  - Region 5 (Santa Cruz County Office of Education)
  - Region 6 (Stanislaus County Office of Education)



G. While the CCSC will combine Local Educational Consortiums for the purpose of creating a viable sample pool that can create a statistically valid random sample of moments, the claiming units will continue to individually invoice DHCS through their respective Local Educational Consortiums. DHCS will continue to enter into signed agreements with the individual Local Educational Consortiums and not enter into any agreement(s) with any consortia as a whole.

- Each quarter's survey moments will be randomly distributed among the consortia's claiming unit participants. All of the claiming units within the consortia that have satisfied the established participant standards will use the quarter's RMTS results for calculation on their individual invoice to be submitted to DHCS.

NOW, THEREFORE, in consideration of the foregoing Recitals, and the terms and conditions contained herein, the Parties hereby agree as follows:

## 1. COMMENCEMENT, DURATION AND TERMINATION OF SERVICES

This Agreement shall be effective for twelve (12) consecutive months commencing July 1<sup>st</sup>, 2021 for preparing SMAA claims for LEA on a quarterly basis. The quarters are the three-month periods of July through September, October through December, January through March, and April through June. The first claim shall be submitted for the July through September quarter, 2021.

This Agreement shall automatically renew for additional periods of twelve (12) months unless one Party has provided written notice of cancellation to the other Party not less than ninety (90) days prior to the renewal date.

LEA may terminate this agreement, with or without cause, ninety (90) days prior to the beginning of any RMTS applicable quarter as defined above. However, once the LEA has submitted a "Time Study Participant Roster Report" according to the DHCS SMAA manual guidelines and requirements, they may not terminate until the next quarter survey period. The LEA will be responsible for maintaining participation during these quarters. If the LEA terminates on or before July 1<sup>st</sup> of any fiscal school year, the LEA will be responsible for the LEC fees for the next averaged quarter. Written notice must be sent to LEC and the LEA agrees to pay all LEC fees for services provided by the LEC through the effective date of termination.

## 2. OPERATING PROCEDURES/SERVICES PROVIDED

LEC shall be responsible for supporting the processing of all those RMTS claims for services rendered by LEA and its employees or agents as incorporated in this agreement as Exhibit A.

- A. Services Provided: LEC will provide the following services to LEA's. The LEC shall:
- (1) Coordinate, schedule, and provide necessary training to representatives of each LEA according to the DHCS SMAA RMTS requirements.
  - (2) Review and code all SMAA RMTS "moments", reviewing the moments to ensure they are complete and assist participating LEA's to finalize the "moments".

- (3) Process RMTS moments for invoicing.
- (4) Provide the required SMAA documents for operational plans and give direction to LEA's for gathering necessary audit materials for each claiming unit for each quarter.
- (5) Prepare invoices for submittal to the Department of Health Care Services for each participating LEA for each survey quarter.
- (6) Provide the LEA a "hard copy" RMTS methodology to capture the moments for those Time Survey Participants (TSP) who cannot access the SSP for completing the assigned moment.
- (7) Provide the "tape match percentage" from data submitted by LEA's.
- (8) Assist LEAs to prepare for Center for Medicare and Medicaid Services and Department of Health Care Services site reviews and audits.
- (9) Perform all aspects of the Random Moment Time Study (RMTS) methodology processing and provide all necessary support, programs and processes for LEA participation.
- (10) LEC reserves the right to not certify invoices that do not comply with LEC, State and Federal SMAA requirements.
- (11) LEC shall certify to DHCS the amount of LEA general funds or other funds allowed under Federal law and regulation expended on the allowable SMAA activities.
- (12) LEC shall be the exclusive service provider for all SMAA Claiming Activities within Region 3 LEC Service Region, including but not limited to the administration of the State-approved time survey methodology, participant training, invoice preparation, program monitoring and audit compliance.
- (13) LEC shall delegate certain administrative activities to vendors to assist with the administration of the program.
- (14) LEC shall certify to DHCS:
  - a. The availability and expenditure of funds for all non-Federal share costs of performing Program activities.
  - b. The expenditures of LEA that represent costs eligible for Federal financial participation in the fiscal year.
- (15) Issue reimbursement to District on claims approved and paid by DHCS within 30 days of receipt.
- (16) Maintain LEC SMAA Audit Binder, pursuant to the State-approved SMAA Claiming Plan.
- (17) LEC will act as the liaison between LEA and DHCS.

B. LEA shall provide the following and as incorporated in this agreement as Exhibit A.

- (1) Adhere to all timelines established by LEC and DHCS. Submit all forms, documentation, and fiscal data in a manner prescribed by LEC and as required for the successful preparation and submission of SMAA RMTS claims pursuant to California law.
- (2) Initially and for every quarter thereafter, provide a list of participants with job titles and standardized work hours or "shifts" as defined for the RMTS System Software Platform (SSP) uploads and updates.
- (3) Yearly and quarterly, provide the LEC approved school calendars and notify the

LEC of any changes in the approved school calendar throughout the school year.

- (4) Arrange for LEA Time Survey Participant (TSP) staff to have access to the SSP Vendor website for moment completion or provide a hard copy version to satisfy the moments.
- (5) Arrange for the LEA MAA Coordinator(s) or Designee to attend required training sessions related to the SSP and RMTS methodology and oversees the completion of the RMTS process.
- (6) Provide a contact person who shall serve as coordinator for all programmatic and fiscal LEA SMAA RMTS activities.
- (7) Notify LEC of any errors and/or omissions in information sent to LEC so that LEC may process a claim adjustment for submission to Medi-Cal.
- (8) During each time study quarter, the LEA will be required to maintain a minimum response rate of 85% of the moments assigned the LEA TSP's. If the LEA is unable to maintain a return rate of 85% of valid moments assigned, the LEA will have sanctions applied according to Section 11, SANCTIONS of this agreement.
- (9) Federal regulations require that a LEA maintain all records in support of allowable MAA activities for a minimum of five (5) fiscal years after the end of the quarter in which the LEC receives reimbursement from DHCS for the expenditures incurred. If an audit is in progress, or is identified as forthcoming, all records relevant to the audit must be retained throughout the audit's duration or final resolution of all audit exceptions, deferrals, and/or disallowances whichever is greater. All records retained must be stored ready-to-review in an Audit file; these files must be available to LEC, State, and Federal reviewers and auditors upon request in accordance with record retention requirements set forth under Title 42 of the Code of Federal Regulations (CFR), Section 433.32. Similarly, the documents that support the construction of a MAA claim must be kept five years after the last claim revision.
- (10) LEA will ensure that invoice claims conform to all DHCS requirements at the time such claims are processed.
- (11) In the event an LEA reimbursement is disallowed after disbursement, the LEA must repay the disallowed amount to DHCS via the LEC and develop a revised invoice for LEC's review and submittal to DHCS. LEC will submit the revised invoice and repayment to DHCS for reconsideration pursuant to California Welfare & Institutions Code Section 14132.47, subsection (k). Should LEC take action to collect disallowed costs not paid by the LEA, the LEA shall reimburse LEC for all costs associated with such action, including, but not limited to any attorney's fees.

### **3. FEE SCHEDULE**

LEA shall pay the LEC a quarterly fee according to the following structure:

1. LEA shall pay to LEC, a fee equivalent to 9% of the SMAA RMTS quarterly invoices paid by the Department of Health Care Services (DHCS) to the LEA. This fee includes the DHCS Participation Fee and all the services outlined above in the agreement. LEA fees will be deducted by the LEC from the DHCS reimbursements prior to disbursement to the LEA.
2. The DHCS administrative fee, including the LEC obligation to DHCS, may be reviewed and/or adjusted on a yearly basis so that the fees collected cover both the LEC and DHCS obligations.
3. LEA acknowledges that, as a result of this fee arrangement, the LEA **will not be entitled** to recover any of the fees charged by the LEC as SMAA reimbursable costs on the LEA invoices.

### **4. OWNERSHIP OF PROGRAMS AND CONFIDENTIALITY OF REPORTS**

All computer hardware supplied by LEC, operating system software, application software, programs, documentation, specifications, tapes, instruction manuals and similar material utilized and/or developed solely by LEC in connection with its systems and all patents, trade secrets, copyrights, trademarks, and other intellectual property rights are, as between LEC and LEA, the sole and exclusive property of LEC. LEA agrees to make no unauthorized use of these materials and systems and to preserve these materials and maintain the confidentiality of any and all of these materials in its possession. All such material developed jointly with LEC and LEA shall remain the property of LEC.

LEC is the licensee of certain software and billing tools including, but not limited to, a web-site from a third-party contractor ("SSP Vendor"). In an agreement with the Vendor ("SSP Vendor Agreement") LEC, as the licensee, has agreed not to interfere with SSP Vendor's proprietary rights, to maintain the confidentiality of certain information and to restrictions on use of the SSP Vendor's product. LEC shall allow the LEA to use the licensed software and/or tools on the condition that the LEA also agrees to be bound by and comply with the licensee's obligations as set forth in Section 8 of the SSP Vendor Agreement. Section 8 of the SSP Vendor Agreement is attached hereto and incorporated herein as Exhibit "C."

### **5. CONFIDENTIALITY OF DATA**

The Parties agree that, because of the sensitive nature of data and in view of the proprietary nature of medical information, it is essential that all information, data and materials, whether transmitted in hard copy or in electronic media form, be maintained in each Party's confidence. Each Party agrees for itself, its employees, agents and independent contractors, that all information and/or data and/or materials received from the other Party shall be held in confidence to the extent held by law and each Party agrees not to reproduce, disclose, or relinquish any data, information or materials to any party other than an authorized representative of the other Party except as required by law.

The Parties agree that, because of the unique nature of the data and/or information and/or materials to be transmitted that money damages for breach of the foregoing provision shall be wholly inadequate to fully compensate the aggrieved Party and therefore the aggrieved Party shall be entitled to full temporary and/or permanent injunctive relief against any breach or threat of breach of the foregoing provisions.

**6. INPUT DATA**

Accurate, complete, and correct data necessary for LEC to perform its services hereunder shall be the sole responsibility of LEA. LEC shall not be responsible for any delays or failure to prepare a claim because of incomplete, inaccurate, or incorrect data provided by LEA.

LEC shall be responsible for the input of all information given to LEC by LEA in a reasonably accurate, complete and correct form provided same is provided to LEC by LEA. Any errors, mistakes or liability in connection with the failure of LEC to input such data, provided such data has been accurately, completely and correctly transmitted to LEC, shall be the sole responsibility of LEC and shall be corrected by LEC.

**7. DESIGNATION AND RESPONSIBILITIES OF LEA FOR IT'S AUTHORIZED USERS.**

LEA shall designate those employees and other personnel ("Users") who shall be given access to the LEC approved SSP web-site for completion of the RMTS moments. LEA shall ensure that its Users are familiar with and will comply with the terms and conditions for use of the web-site as set forth in this Agreement. LEA shall be responsible for any unauthorized use by its employees and other personnel. LEA agrees that unauthorized use of passwords issued by LEC or SSP vendor is prohibited. LEA understands that Users and the LEA may be held liable for any unauthorized use and distribution of passwords.

**8. LIMITATION OF LIABILITY ARISING FROM DEFAULT IN SERVICES**

LEC shall not be liable or deemed to be in default for any delays or failure in performance or non-performance or interruption of service under this agreement resulting from any cause beyond the reasonable control of LEC. LEC's liability, under this agreement, is limited to the amount paid by LEA for the services under this agreement. LEC shall not be liable for any indirect, consequential, or incidental damages arising out of this agreement.

**9. WORKERS' COMPENSATION**

For the purpose of workers' compensation coverage, LEC shall be the employer and shall bear the responsibility of providing workers' compensation insurance or coverage for any person providing services covered by this Agreement.

**10. HOLD HARMLESS AND MUTUAL INDEMNIFICATION**

LEC and LEA shall each defend, indemnify, and hold the other Parties and their officials, officers, employees, consultants, subcontractors, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, to the extent arising out or incident to any negligent acts, omissions, or willful misconduct of the indemnifying Party or its officials, officers, employees, consultants, subcontractors, volunteers, and agents arising out of or in connection with the performance of this Agreement, including without limitation, the payment of consequential damages and attorney's fees and other related costs and expenses.

## 11. SANCTIONS

The SMAA RMTS methodology requires that the overall pool of moments have at least an 85% return rate of valid moments. If the return rate of valid moments is less than 85%, then all non-returned moments will be coded as non-allowable (Code 1).

To ensure that enough moments are met for the entire pool of moments, the moments assigned each LEA must have a minimum of 85% compliance. If the LEA has non-returns greater than 15% of the total moments assigned for a quarter, the claiming unit will receive a warning letter. The LEA's Superintendent or equivalent will be copied on all warning letters sent to the LEA Coordinator. If the LEA is in default the next quarter after being warned, they will not be able to participate for the remainder of that fiscal year.

## 12. GENERAL

- A. ENTIRE AGREEMENT - This Agreement constitutes the entire Agreement between the Parties pertaining to the subject matter hereof, and supersedes all prior and contemporaneous agreements and understandings of the Parties in connection therewith.
- B. SUCCESSORS - This Agreement shall be binding upon and inure to the benefit of the successors, assigns and legal representatives of the respective Parties hereto. Each Party agrees that there are no third party beneficiaries to this Agreement except to the extent provided herein. Neither Party may assign this Agreement in whole or in part, without the prior written consent of the non-assigning Party except in connection with the sale of all or substantially all of its assets or outstanding capital stock.
- C. SEVERABILITY - In the event that any term or provision of this Agreement is held to be illegal, invalid or unenforceable under the laws, regulations or ordinances of the federal, state or local government, such term or provision shall be deemed severed from this Agreement and the remaining terms and provisions shall remain unaffected thereby.
- D. NOTICES - Any notice sent pursuant to this Agreement shall be sent by certified mail to the Parties at their respective addresses.
- E. STATE LAW - This Agreement shall be governed by and construed in accordance with the laws of California.
- F. ANTI-FRAUD AND ABUSE - Notwithstanding anything to the contrary herein, this Agreement shall be subject to all applicable federal, state and local laws, regulations and directives concerning the Medicare and Medicaid and other medical reimbursement fraud and abuse limitations. To the extent anything contained herein purportedly or actually violates or is challenged as violating any of the above laws, statutes, regulations or interpretations, then the provision in question or this entire Agreement, if necessary, shall be automatically void and of no effect whatsoever.
- G. DESCRIPTIVE HEADINGS - The descriptive headings in this Agreement are for convenience and reference only and in no way affect or alter the intent or effect of this Agreement.

- H. DEFINITIONS OF SUBRECIPIENTS AND VENDORS – Pursuant to Department of Health Care Services, PPL No. 13-004, dated May 17, 2013, *Notification of Contractual Agreement Language changes to add the Catalog of Federal Domestic Assistance Number 93.778 and Definitions of Subrecipients and Vendors*, attached as Exhibit B and incorporated into this agreement.
- I. INTEGRATION – This agreement, including all exhibits and other documents incorporated herein or made applicable by reference, contains the complete and final understanding of the Parties’ rights, duties and obligations with respect to the transaction discussed in the agreement and supersedes all prior Contracts, understandings and commitments, whether written or oral.

### **13. CONTRACTS WITH THIRD PARTY FOR SOFTWARE**

- A. Pursuant to California Welfare & Institutions Code Section 14132.47, subdivision (d), the LEC may subcontract with one or more third-party vendors for the provision of administrative activities necessary for the proper and efficient administration of the Medi-Cal program. These services may include software and/or tools including, but not limited to, a web-site, which can be used by LEC and LEA for the collection of data, records and information, for the maintenance of the data, records and information, and for other SMAA RMTS services provided pursuant to this Agreement.
- B. LEA understands and acknowledges that the LEC has heretofore entered into a license agreement with a third-party vendor (“Vendor”) for the provision of software and/or tools including, but not limited to, a web-site, which may be utilized by both Parties to transmit and store information in connection with this Agreement. Notwithstanding the foregoing, LEC shall not be in breach of this Agreement in the event that the current Vendor Agreement is terminated for any reason.
- C. If LEC enters into another third-party contract for the provision of software and/or tools and that third-party contractor will have access to LEA’s student records or be required to maintain the student records of LEA, LEC shall include in the third-party contract the same provisions, or provisions substantially similar to those set forth in Exhibit “C” attached hereto and incorporated herein.

### **14. WARRANTY LIMITATION**

LEC makes no representation or warranties expressed or implied, including, but not limited to, the warranties of merchantability and fitness for a particular purpose, arising by operation of law or otherwise, except as expressly stated herein.

**15. LEA GOVERNING BOARD AUTHORIZATION**

If applicable, the LEA affirms that this Agreement has been approved by the Governing Board of the LEA at its meeting of September 22, 2021 and that the individual signing on behalf of the LEA below is authorized by the Governing Board to execute this Agreement.

IN WITNESS WHEREOF, the Parties hereto have set their hands and seals the day and year below written.

**LEA:** **GALT JOINT UNION  
ELEMENTARY SCHOOL  
DISTRICT**

**LEC:** **SUTTER COUNTY  
SUPERINTENDENT OF SCHOOLS**

**By:** Lois Yount  
Lois Yount (Sep 13, 2021 11:05 PDT)

**By:** Tom Reusser  
Tom Reusser (Sep 13, 2021 11:42 PDT)

**Name:** Lois Yount

**Name:** Tom Reusser

**Title:** Superintendent

**Title:** Superintendent

**Date:** 09/13/2021

**Date:** 09/13/2021



## EXHIBIT A – Medi-Cal Administrative Claiming Agreement

### Task

<b>Operating Procedures with LEC as Invoicing facilitator</b>	<b>LEC Coordinator</b>	<b>LEA Coordinator</b>
1. Evaluate LEA MAA program to ensure appropriate participation	✓	✓
2. Develop and review audit files	✓	
3. Maintain audit files and store data required to support operational plan		✓
4. Review operational plan for quality assurance and compliance	✓	✓
5. Provide and/or ensure RMTS training for coordinators	✓	
6. Provide web-based RMTS Software System Platform (SSP) for RMTS moment completion	✓	
7. Provide 100% coding of moments and clarification of moments if necessary	✓	
8. Provide "Best Practices" - Hard Copy RMTS Moment (if applicable)	✓	✓
9. Provide LEC an Approved School Calendar annually and every quarter thereafter as changes occur or upon request. Certify calendar in system after it has been entered by LEC		✓
10. Input LEA Calendar into SSP, update periodically and certify	✓	
11. Rosters: First period of RMTS implementation: TSP roster, including staff schedules must be uploaded using a template.	✓	
12. Rosters: All subsequent quarters TSP roster/schedules must be updated quarterly		✓

13. LEA/LEC to certify Coding Report	✓	✓
14. Offer support both programmatically and fiscally	✓	
15. Supply RMTS results for invoice process	✓	
16. Generate/provide LEA Medi-Cal percentage (tape match)	✓	
17. Provide fiscal training, materials and forms	✓	
18. Review and provide all fiscal data necessary to process RMTS invoice	✓	✓
19. Review LEA fiscal data and prepare invoice for reimbursement	✓	
20. Prepare and submit invoice to DHCS for payment	✓	
21. Process DHCS invoice reimbursements send reimbursement payments to LEAs	✓	

**\*LEA Billing Option Program (LEA BOP)**

*The LEA understands and acknowledges that the LEC is not responsible for monitoring, reviewing or verifying documentation for any coded moment required for the **LEA BOP**. The LEC is not liable for any exception or Federal disallowance related to direct service documentation. The LEC is not responsible for any reimbursement or payment of funds to a LEA for participation in the **LEA BOP**.*

## EXHIBIT B – Medi-Cal Administrative Claiming Agreement

*Revised Contractual Agreement Language for Subrecipients and Vendors in Accordance with the Catalog of Federal Domestic Assistance Number 93.778 for School Based Medi-Cal Administrative Activities Program and Definitions for Subrecipients and Vendors incorporated into the contract between Sutter County Superintendent of Schools and Department of Health Care Services.*

### Definitions

A. The following definitions are applicable to this Contract.

- 1) “CFDA number” means the number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA).
- 2) “Federal award” means federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.
- 3) “Federal awarding agency” means the federal agency that provides an award directly to the recipient.
- 4) “Federal program” means all federal awards to a non-federal entity assigned to a single number in the CFDA.
- 5) “Pass-through entity” means a non-federal entity that provided a federal award to a subrecipient to carry out a federal program.
- 6) “Recipient” means a non-federal entity that expends federal awards received directly from a federal awarding agency to carry out a federal program.
- 7) “Subrecipient” means a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency. Guidance on distinguishing between a subrecipient and a vendor is provided in OMB Circular A-133.

A. “Vendor” means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program. These goods or services may be for an organization’s own use or for the use of beneficiaries of the federal program. Additional guidance on distinguishing between a subrecipient and a vendor is provided in OMB Circular A-133.

B. The definitions in Section 8, Item 8.A. shall be included in all of Contractor’s contracts with subrecipients and vendors.

## EXHIBIT C – Medi-Cal Administrative Claiming Agreement

### PROPRIETARY RIGHTS; PROTECTION OF CONFIDENTIAL INFORMATION; DATA STORAGE.

**1.1. Ownership.** LEA and LEC acknowledges that PCG owns the System Service, that the System Service is not generally published, and that the System Service embodies the Confidential Information of PCG. All right, title, and interest in and to the System Service, including, without limitation, all copyrights, trade secret rights, and other intellectual property rights pertaining in and to the System Service shall remain vested in PCG and its third-party licensors. PCG acknowledges that LEA and LEC owns all of the data inputted by each LEA and LEC User and any and all reports produced as a result of using the System Service. LEA and LEC acknowledge that PCG shall have the right to aggregate any data input by LEA and LEC Users for PCG's own purposes, but shall not use or disclose personal or individual identifying information.

**1.2. Confidentiality Obligations.** Each Party agrees that: (i) neither Party will disclose to any third party any of the other Party's Confidential Information except to the receiving Party's employees and contractors with a need to know and who have agreed in writing to confidentiality obligations substantially the same as those set forth herein; (ii) each Party will use the same degree of care it uses to maintain the confidentiality of its own information of similar importance in its possession or control, but in no event less than a reasonable degree of care; and (iii) neither Party will use or authorize the use of Confidential Information for any purpose other than to fulfill such Party's obligations hereunder. Each Party agrees that neither Party will disclose to any third party any of the terms of this Agreement, which will be treated as Confidential Information, except to the receiving Party's employees, contractors, and advisors with a need to know and who have agreed in writing to confidentiality obligations substantially the same as those set forth herein, and neither Party will use the terms of this Agreement for any purpose other than to fulfill such Party's obligations under this Agreement, except as either Party is otherwise required by law. The Parties may modify these obligations through express written agreements.

This section is referenced in Section 13.












# Galt Joint Union Elementary School District

Final Audit Report

2021-09-13

Created:	2021-06-16
By:	Caitlin Welch (caitlinw@sutter.k12.ca.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAuB_AyD-qYBTJQWM7Mhu6FSZ9YwCt9ahB

## "Galt Joint Union Elementary School District" History

-  Document created by Caitlin Welch (caitlinw@sutter.k12.ca.us)  
2021-06-16 - 9:44:38 PM GMT- IP address: 207.166.22.154
-  Document emailed to Lois Yount (lyount@galt.k12.ca.us) for signature  
2021-06-16 - 9:45:30 PM GMT
-  Email viewed by Lois Yount (lyount@galt.k12.ca.us)  
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2021-08-26 - 6:45:43 PM GMT- IP address: 66.249.92.43
-  Email viewed by Lois Yount (lyount@galt.k12.ca.us)  
2021-09-13 - 3:37:58 PM GMT- IP address: 74.125.209.53
-  Document e-signed by Lois Yount (lyount@galt.k12.ca.us)  
Signature Date: 2021-09-13 - 6:05:50 PM GMT - Time Source: server- IP address: 206.15.233.17
-  Document emailed to Tom Reusser (tomr@sutter.k12.ca.us) for signature  
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-  Document e-signed by Tom Reusser (tomr@sutter.k12.ca.us)  
Signature Date: 2021-09-13 - 6:48:51 PM GMT - Time Source: server- IP address: 207.166.22.154
-  Agreement completed.  
2021-09-13 - 6:48:51 PM GMT



## CONSENT CALENDAR

### Rename GJUESD Policies

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GJUESD subscribes to GAMUT Policy Plus – a service provided by CSBA to help us update and maintain current school board policies. The program gives us access to 700 sample policies, regulations, and bylaws and exhibits that CSBA updates regularly. We also receive ongoing consulting services and a customized district website to host and manage our district policies. CSBA has updated the program with a new technology platform with a built-in translation feature and uses a uniform codification system (e.g., policy numbering system) that allows us to search across CSBA’s sample policies and the adopted policies of more than 600 other districts in California. The system also enables CSBA to push updates directly to our site as drafts whenever updates are released.

As part of the transition to the new platform CSBA has identified policies that are unique to our district so they can be added to the codification system in GAMUT. This will allow us to keep our unique policies. In creating the list, CSBA identified several unique policies to our district, but they are similar to existing CSBA sample policies. CSBA recommends that we rename the policies to match the CSBA title in the codification system, so we are alerted to updates that will likely impact our unique policy. The only change will be to the title of the policy.

**Proposed Motion:** Move to adopt the recommended CSBA titles for the policies listed in the attachment to this item.

Galt Joint Union Elementary School District  
Board of Education Meeting: September 22, 2021  
Title: Rename GJUESD Policies

Site Abbreviation	POLICY NUMBER	DISTRICT TITLE IN OLD GAMUT	NEW TITLE
galtjtunion	420.4	Charter Schools	Charter School Authorization
galtjtunion	2210	Administrative Leeway In Absence Of Governing Board Policy	Administrative Discretion Regarding Board Policy
galtjtunion	3280	Sale, Lease, Rental Of District-Owned Real Property	Sale Or Lease Of District-Owned Real Property
galtjtunion	4118	Suspension/Disciplinary Action	Dismissal/Suspension/Disciplinary Action
galtjtunion	4131.1	Beginning Teacher Support/Induction	Teacher Support And Guidance
galtjtunion	5127	Promotion Ceremonies And Activities	Graduation Ceremonies And Activities
galtjtunion	5141.6	Student Health And Social Services	School Health Services
galtjtunion	5142.1	Reporting Of Missing Children	Identification And Reporting Of Missing Children
galtjtunion	6142.7	Physical Education	Physical Education And Activity
galtjtunion	6162.51	Standardized Testing And Reporting Program	State Academic Achievement Tests
galtjtunion	6163.4	Parent/Guardian/Student Use Of Technology	Student Use Of Technology
galtjtunion	6174	Education For English Language Learners	Education For English Learners
galtjtunion	6177	Summer School	Summer Learning Programs
galtjtunion	7212	Mello Roos Districts	Mello-Roos Districts
galtjtunion	0420.4-R(1)	Charter Schools	Charter School Authorization
galtjtunion	3280-R(1)	Sale, Lease, Rental Of District-Owned Real Property	Sale Or Lease Of District-Owned Real Property
galtjtunion	4112.22-R(1)	Staff Teaching Students Of Limited English Proficiency	Staff Teaching English Learners
galtjtunion	4118-R(1)	Suspension/Disciplinary Action	Dismissal/Suspension/Disciplinary Action
galtjtunion	5131.8-R(1)	Issues Students' Personal Technology And Bullying	Mobile Communication Devices
galtjtunion	5141.6-R(1)	Student Health And Social Services	School Health Services
galtjtunion	5142.1-R(1)	Reporting Of Missing Children	Identification And Reporting Of Missing Children
galtjtunion	5145.11-R(1)	Questioning And Apprehension	Questioning And Apprehension By Law Enforcement
galtjtunion	6142.7-R(1)	Physical Education	Physical Education And Activity
galtjtunion	6162.51-R(1)	Standardized Testing And Reporting Program	State Academic Achievement Tests
galtjtunion	6174-R(1)	Education For English Language Learners	Education For English Learners
galtjtunion	9240-B	Board Development	Board Training
galtjtunion	9321-B	Closed Session Purposes And Agendas	Closed Session



## CONSENT CALENDAR

### Rescind Outdated GJUESD Policies

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GJUESD subscribes to GAMUT Policy Plus – a service provided by CSBA to help us update and maintain current school board policies. The program gives us access to 700 sample policies, regulations, and bylaws and exhibits that CSBA updates regularly. We also receive ongoing consulting services and a customized district website to host and manage our district policies. CSBA has updated the program with a new technology platform with a built-in translation feature and uses a uniform codification system (e.g., policy numbering system) that allows us to search across CSBA’s sample policies and the adopted policies of more than 600 other districts in California. This program also enables CSBA to push updates directly to our site as drafts whenever updates are released.

As part of the transition to the new platform, CSBA identified some policies that refer to a state or federal law/programs/funding that no longer exist. Because the policies are outdated, it is recommended that we delete these policies from the policy manual.

**Proposed Motion:** Move to rescind the policies listed in the attachment to this item.



Galt Joint Union Elementary School District  
Board of Education Meeting: September 22, 2021  
Rescind Outdated GJUESD Policies

Site Abbreviation	Current Policy Number	DISTRICT TITLE	Deleted by CSBA	Reason for Deletion
galtjtunion	520.2	Title I Program Improvement Schools	10/17	Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) Exhibits (1) and (2) deleted since forms related to intradistrict transfers and SES are no longer needed. (3/09) In Exhibits, sample parental notification letters were deleted since the California Department of Education (CDE) offers samples, and the remaining exhibits were renumbered.
galtjtunion	520.3	Title I Program Improvement Districts	10/17	Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) AR deleted as some requirements are no longer applicable and others are duplicated in the BP.
galtjtunion	520.4	Quality Education Investment Schools	4/15	Policy and regulation deleted since support programs for low-achieving schools identified under the Quality Education Investment Act are no longer being funded.
galtjtunion	3111	Deferred Maintenance Funds	12/13	<b>NEW LAW</b> (AB 97) repealed sections of law containing requirements pertaining to deferred maintenance categorical funds. Pursuant to AB 97, such funds have been redirected into the LCFF and the board has exclusive authority over the use of the funds.
galtjtunion	4112.24	Teacher Qualifications Under The No Child Left Behind Act	5/16	Policy, regulation, and exhibits deleted since <b>NEW FEDERAL LAW</b> (P.L. 114-95) repealed requirements that teachers meet criteria of "highly qualified" teachers, as defined.
galtjtunion	4138	Mentor Teachers	8/14	Policy and regulation deleted due to the elimination of the Certificated Staff Mentoring Program pursuant to <b>NEW LAW</b> (AB 97, 2013). Key concepts incorporated into new BP 4131.1 - Teacher Support and Guidance.
galtjtunion	4139	Peer Assistance And Review	8/14	Policy and regulation deleted due to the elimination of the PAR program pursuant to <b>NEW LAW</b> (AB 97, 2013). Key concepts incorporated into new BP 4131.1 - Teacher Support and Guidance
galtjtunion	0520.2-R(1)	Title I Program Improvement Schools	10/17	Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) Exhibits (1) and (2) deleted since forms related to intradistrict transfers and SES are no longer needed. (3/09) In Exhibits, sample parental notification letters were deleted since the California Department of Education (CDE) offers samples, and the remaining exhibits were renumbered.
galtjtunion	0520.3-R(1)	Title I Program Improvement Districts	10/17	Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) AR deleted as some requirements are no longer applicable and others are duplicated in the BP.
galtjtunion	0520.4-R(1)	Quality Education Investment Schools	4/15	Policy and regulation deleted since support programs for low-achieving schools identified under the Quality Education Investment Act are no longer being funded.
galtjtunion	4112.24-R(1)	Teacher Qualifications Under The No Child Left Behind Act		Policy, regulation, and exhibits deleted since <b>NEW FEDERAL LAW</b> (P.L. 114-95) repealed requirements that teachers meet criteria of "highly qualified" teachers, as defined.



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 22, 2021	<b>Agenda Item: 212.226</b> Consent Calendar (continued)- Items Removed For Later Consideration
<b>Presenter:</b> Lois Yount	<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.



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.227</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

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

**Attachment:**

1. Public Notice



## Galt Joint Union Elementary School District

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1018 C Street, Suite 210, Galt, CA 95632

209-744 4545 \* 209-744-4553 fax

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September 7, 2021

### **Notice of Public Hearing Pupil Textbook and Instructional Materials Incentive Act 2021-2022**

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 22, at 7:00 p.m. at McCaffrey Middle School, 997 Park Terrace 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 2021-2022**

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, 22 de septiembre 2021, a las 7:00 p.m. en la, McCaffrey Middle School, 997 Park Terrace Drive 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 7, 2021

District Office

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



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 22, 2021	<b>Agenda Item: 212.228</b> Board Consideration of Approval of Resolution #2 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 each Galt Joint Union Elementary School District student has textbooks and instructional materials consistent with these guidelines.

**Attachments:**

1. Resolution
2. Instructional Materials Inventory

**Galt Joint Union Elementary School District**  
**Resolution Regarding Sufficiency of Instructional Materials**  
**Resolution # 2**  
**2021-2022**

**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 22, 2021 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 **2021-2022** 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 22, 2021.

Vote:  
Ayes:  
Noes:  
Absent:  
Abstain:

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Thomas Silva, President  
Galt Joint Union Elementary School District

## Instructional Summary Inventory

### GJUESD 2021 – 2022

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.

Core Discipline	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.
Core Discipline	Mathematics		
	Everyday Math	TK	McGraw-Hill
	Eureka Math	K-6	Great Minds
	My Math! California Math	K-5 6th	McGraw-Hill
	College Preparatory Math	7-8	CPM Educational Program
Core Discipline	Science		
	NGSS Learning Sequences	K-8	GJUESD Learning Progressions Scott Foresman
Core Discipline	History/Social Science		
	California Vistas	K-6	MacMillan/ McGraw Hill
	TCI Units	7 -8	Teacher's Curriculum Institute Glenco/McGraw-Hill



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.229</b> Board Consideration of Approval of Memorandum Of Understanding (MOU) Agreement #1 Between the Sacramento County Office of Education (SCOE) and GJUESD Regarding Placement and Integration of a Mental Health Clinician at District Schools
<b>Presenter:</b> Donna Mayo-Whitlock	<b>Action Item:</b> XX <b>Information Item:</b>

This Memorandum of Understanding (MOU) is between the Sacramento County Office of Education (SCOE), and Galt Joint Unified Elementary School District (District), regarding placement and integration of a mental health clinician at District schools.

Under this MOU SCOE will hire and place a licensed Mental Health Clinician (Clinician) and/or graduate student interns and/or Associate Clinician (Clinician) at Vernon Greer Elementary School.

Approximately 60 percent of the Clinician’s time will be spent providing direct mental health services to students. The remainder of the Clinician's time will be spent helping to design and/or implement school-wide multi-tiered systems of support to address the mental health climate and needs of the Placement Site. Tier 1 and Tier 2 support services may include, but are not limited to, activities such as student check-ins and supports, trainings, professional development of school site staff, and linkage to appropriate care.

Greer staff will also will participate in Ruler Training through Yale’s Center for Emotional Intelligence to ensure that an approach to Social Emotional Learning (SEL) is present at school.

SCOE will be responsible for employment-related costs for the Clinician(s) (i.e., salary and benefits). District will be responsible for facility-related expenses related to the placement of the Clinician(s) at District site(s).

Attachments:

1. Memorandum of Understanding
2. SCOE Communication to Principals



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**MEMORANDUM OF UNDERSTANDING Agreement #1 GJUESD-SCSBMH**

This Memorandum of Understanding (MOU) is between the **Sacramento County Office of Education (SCOE)**, and **Galt Joint Unified Elementary School District (District)**, regarding placement and integration of a mental health clinician at District schools. For reference purposes only, this MOU is dated August 11, 2021.

Services hereunder may be modified to comply with COVID-19 public health orders and guidelines, including the provision of services through a virtual format.

**A. Term and Contingencies**

1. Once signed by both parties, this MOU is in effect from July 1, 2021 through June 30, 2022.
2. This MOU is contingent upon SCOE's contract with Sacramento County for School Based Mental Health and the receipt of full funding from Sacramento County for this project. This MOU will be terminated or modified if the contract with Sacramento County is terminated, or the funding is reduced.
3. This MOU is also contingent upon the federal Health Resources and Services Agency (HRSA) approving the Placement Site(s) (in B.1.) as satellite sites for Sacramento County's Federally Qualified Health Center (FQHC). This MOU will be terminated or modified if HRSA declines to approve the site(s) or terminates prior approval of a site.

**B. SCOE agrees to:**

1. Assign the Director of School Based Mental Health and Wellness as the primary contact for this program.
2. Hire and place a licensed Mental Health Clinician (Clinician) and/or graduate student interns and/or Associate Clinician (Clinician) at the following District school(s) (Placement Sites):
  - a. Vernon Greer Elementary School
3. Clinician(s) will work at the Placement Site full-time while school is in session in accordance with the District's calendar.
  - a. Approximately 60 percent of a Clinician's time will be spent providing direct mental health services to students.
    - i. SCOE and District/Placement Site will collaborate in establishing appropriate referral protocols.
  - b. The remainder of each Clinician's time will be spent helping to design and/or implement school-wide multi-tiered systems of support to address the mental health climate and needs of the Placement Site.
    - i. Tier 1 and Tier 2 support services may include, but are not limited to, activities such as student check-ins and supports, trainings, professional development of school site staff, and linkage to appropriate care.

## MEMORANDUM OF UNDERSTANDING

- ii. Time will also be allocated for Clinician's note taking and billing.
4. Provide resources and support to Placement Sites for the development of school-wide multi-tiered systems of support, including opportunities for site staff to attend Ruler Training through the Yale Center for Emotional Intelligence.
  - a. Additional SCOE Staff or interns may provide Placement Site support to assist with family communications and advocacy, registration, and other tasks depending on specific Placement Site needs.
5. SCOE Clinicians will adhere to all established District/Placement Site policies and procedures to the extent possible. Policies and procedures for the Clinician's handling of safety issues (suicide risk assessment and child abuse/neglect reporting and other threats to student safety) should be communicated to the appropriate Placement Site or District personnel (e.g., Student Support Center Coordinator).
6. Provide training to and oversight of Clinicians and any SCOE Staff or assigned Interns (Staff). Clinicians and Staff remain under the supervision of SCOE. To the extent District has concerns regarding a Clinician or Staff, District will bring such concerns to the attention of SCOE's Mental Health Services Coordinator.
  - a. Graduate student interns providing clinical services will be under the supervision of a licensed Clinician.
7. Coordinate with County regarding program reporting and funding requirements.
8. Work with the County in applying for HRSA approval of the Placement Site(s) as satellite sites for the County's FQHC.
9. SCOE agrees that any Staff it assigns to provide services directly to, or have any contact with, pupil(s) of the District, shall be subject to the fingerprinting/background and TB requirements set forth in the California Education Code. Any employee that SCOE assigns to provide services directly to, or have any contact with, pupil(s) of the District shall have undergone the background check required in §45125(b)&(c), including response by DOJ, before any service or contact with pupil(s) of the District is allowed.

Pursuant to Education Code §45125.1, SCOE shall provide a complete list to the District of all employees cleared by the Department of Justice (DOJ) who will provide services under this Agreement (or MOU) and shall certify in writing to the District that SCOE has no information that any of its employees who are required to have their fingerprints submitted to the DOJ, and who may come in contact with pupils, have been convicted of a "violent or serious felony" as defined in §45122.1 or that they have been advised of any such arrest by the DOJ.

SCOE shall continuously monitor through DOJ, and obtain subsequent arrest notification from DOJ, regarding any individual whose fingerprints were submitted pursuant to §45125.1 and who is or will be providing service directly to, or has contact with, pupil(s) of the District. Upon receipt of a subsequent arrest notification from DOJ, SCOE shall, within 24 hours, notify the District of such arrest notification and prohibit the employee from having any further contact with any pupil(s) of the District until such time

## MEMORANDUM OF UNDERSTANDING

as the employee's arrest has been determined to not involve a "violent or serious felony" as defined in §45122.1 or the notification has been withdrawn by DOJ. If an employee is disqualified from working for the District pursuant to the requirements of the California Education Code, SCOE will make its best effort to timely replace the employee.

SCOE further agrees and certifies that any employee providing services directly to any pupil(s) of the District whether qualifying as a Mandated Reporter as defined by California Penal Code §11165.7(a), or not, shall be provided annual training on child abuse and mandated reporting of child abuse or neglect utilizing an evidence-based training method which includes training on how to recognize conduct of adults which may trigger reasonable suspicion of abuse of children, i.e., "red-flag" or "grooming" behaviors.

### **C. District agrees to ensure that the Placement Sites:**

1. Identify a primary point of contact for the program.
2. Provide a designated space for the Clinician to work and meet with students. The space will accommodate uninterrupted, confidential sessions and internet accessibility.
3. Provide opportunities for Clinician and Intern to assist in developing/participating in school-wide multi-tiered systems of support to address the mental health climate and needs of the school site. Placement Site will:
  - a. Collaborate with Clinician in identifying appropriate and effective referral processes.
  - b. Include Clinician to be a member of a Coordination of Services Team (COST) for students. Develop and implement individualized service plans for students in collaboration with the COST and Participating Site administrators.
    - i. If no COST Team currently exists, District will facilitate Clinician starting a COST Team at the school.
  - c. Include Clinician in staff meetings and provide dedicated time in staff meeting for Clinician to present as needed.
  - d. Assist Clinician in communicating with parents/guardians to the extent necessary.
4. Provide documentation needed by SCOE for reporting, funding and evaluation requirements, including, but not limited to information regarding referrals, services, and measures of success (aggregate attendance, suspensions, graduation rates).
5. District will inform SCOE Clinician and Intern of relevant district/school policies and procedures.
6. Will participate in Ruler Training through Yale's Center for Emotional Intelligence, or ensure that an approach to Social Emotional Learning (SEL) is present at school.

### **D. Confidentiality**

## MEMORANDUM OF UNDERSTANDING

The parties agree to comply with confidentiality laws related to educational and mental health services record, including the Family Educational Rights and Privacy Act (FERPA) and the Health Insurance Portability and Accountability Act (HIPAA). The parties will also comply with the County of Sacramento confidentiality policies and requirements related to mental health services provided hereunder.

1. Because SCOE is operating as an FQHC satellite site, the mental health service records are protected under HIPAA and corresponding California laws.
  - a. SCOE will utilize HIPAA compliant consent forms to share information with school officials and other individuals as appropriate.
  - b. SCOE will inform District/Placement Sites regarding SCOE established policies and procedures on HIPAA and relevant California laws to safeguard the confidentiality of the information in the mental health records.
2. Student education records are protected by FERPA and corresponding California laws. The Clinicians placed at the school sites will be deemed to be school officials under FERPA and may have access to those educational records in which they have a legitimate educational interest. A Clinician will be deemed to have a legitimate educational interest in records that contain information necessary for the performance of the Clinician's duties. District is responsible for providing annual notice to parents regarding who constitutes "school officials" as required by FERPA (34 C.F.R. § 99.7).
  - a. The education records will continue to be maintained under the direct control of the Placement Site(s).
    - i. The sites will designate a point person or persons for the Clinician to contact regarding obtaining access to the records.
    - ii. The Clinician will not intermingle the educational records with mental health treatment records in order to avoid inadvertent redisclosure of such records under HIPAA.
  - b. SCOE will not redisclose the personally identifiable information from the education records, unless SCOE obtains parent or student consent (when a student is 18 years of age), or such redisclosure is otherwise authorized by FERPA.

### E. Fiscal

SCOE will be responsible for employment-related costs for the Clinician(s) (i.e., salary and benefits). District will be responsible for facility-related expenses related to the placement of the Clinician(s) at District site(s).

### F. General Terms

1. Indemnity. Each party agrees to defend, indemnify, and hold harmless the other party (including its directors, agents, officers and employees), from any claim, action, or proceeding arising from any actual or alleged act or omission of the indemnifying party, its director, agents, officers, or employees arising from the indemnifying party's duties and obligations described in this agreement or imposed by law.

It is the intention of the parties that the provisions of this paragraph be interpreted to impose on each party responsibility to the other for the acts and omissions of their

## MEMORANDUM OF UNDERSTANDING

respective elected and appointed officials, employees, representatives, agents, and subcontractors. It is also the intention of the parties that where comparative fault is determined to have been contributory, principles of comparative fault will be followed. This provision will survive the termination of the MOU.

2. Independent Agents. This MOU is by and between independent agents and does not create the relationship of agent, servant, employee, partnership, joint venture and/or association between the independent agents. The Clinicians are employees of SCOE and not entitled to District employment benefits.
3. Record Retention and Review. SCOE or its agent shall have the right to review and to copy any records and supporting documents pertaining to the performance of this MOU. District agrees to maintain such records for possible audit for a minimum of five years, unless a longer period of records retention is stipulated or required by law.
4. Nondiscrimination. The parties to this MOU will not discriminate against or harass any employee, employment applicant, or recipient of services based on the actual or perceived race, religious creed, color, national origin, nationality, immigration status, ethnicity, ethnic group identification, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, gender, gender identity, gender expression, sex, or sexual orientation, in accordance with all applicable Federal and State laws and regulations. The parties will comply with the Americans with Disabilities Act of 1990 (42 U.S.C. § 12101 et seq.), the Fair Employment and Housing Act (Government Code § 12900 et seq.), and regulations and guidelines issued pursuant thereto.
5. Insurance. All parties shall maintain in full force Commercial General Liability Insurance with limits of no less than \$1,000,000 per occurrence. Such requirement may be satisfied by coverage through a joint powers authority. Evidence of insurance coverage shall be furnished upon request by a party to this agreement.
6. Force Majeure. No party shall be liable to the other for delays or failures in performance under this MOU for events beyond their reasonable control, including acts of God, war, government regulation, terrorism, disaster, strikes of a third-party, civil disorder, curtailment of transportation facilities, pandemics, infectious disease outbreak, or similar occurrence beyond the party's control, making it impossible, illegal, or commercially impracticable for one or both parties to perform its obligations under this MOU, in whole or in part.
7. Compliance with County Requirements: The parties agree to comply with the provisions of SCOE's contract with Sacramento County attached as Exhibit A and incorporated by reference into this MOU.
8. Entire Agreement. This MOU constitutes the entire agreement and understanding of the parties. All prior understandings, terms or conditions are deemed merged into this MOU. Any changes to this MOU must be agreed to in writing by all parties.
9. Execution. The undersigned represent that they are authorized representatives of the parties. This MOU may be executed in counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same document. Photographic copies of the signed counterparts may be used in lieu of the originals for any purpose.

**MEMORANDUM OF UNDERSTANDING**

**Sacramento County Office of Education**  
Brent Malicote, Assistant Superintendent,  
Educational Services

**Galt Jt Unified Elementary School District**  
Donna Mayo-Whitlock, Director  
Educational Services

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## **EXHIBIT A to**

### **MEMORANDUM OF UNDERSTANDING Agreement #1 GJUESD-SCSBMH**

#### **I. CONFIDENTIALITY**

- A. CONTRACTOR is subject to, and agrees to comply and require his or her employees to comply with the provisions of Sections 827, 5328, 5330, 5610 and 10850 of the Welfare and Institutions Code, Division 19-000 of the State of California Department of Social Services Manual of Policies and Procedures, Code of Federal Regulations Title 45, Section 205.50, and all other applicable laws and regulations to assure that:
  - 1. All applications and records concerning an individual made or kept by CONTRACTOR, COUNTY, or any public officer or agency in connection with the Welfare and Institutions Code relating to any form of public social services or health services provided under this Agreement shall be confidential and shall not be open to examination for any purpose not directly connected with the administration of such public social or health services.
  - 2. No person will publish or disclose, or use or cause to be published, disclosed, or used, any confidential information pertaining to an applicant or recipient of services. Applicant and recipient records and information shall not be disclosed by CONTRACTOR to third parties without COUNTY's consent or the consent of the applicant/recipient.
- B. CONTRACTOR agrees to inform all of his/her employees, agents, subcontractors and partners of the above provisions and that knowing and intentional violation of the provisions of said state and federal laws is a misdemeanor.
- C. CONTRACTOR is subject to, and agrees to comply when applicable, with the Health Insurance Portability and Accountability Act of 1996 (HIPAA)(42 USC § 1320d) and regulations promulgated thereunder by the U.S. Department of Health and Human Services and other applicable laws and regulations.



David W. Gordon  
Superintendent

*Via Electronic Mail*

July 29, 2021

**Board of Education**

Karina Talamantes  
President

Paul A. Keefer, Ed.D., MBA  
Vice President

Joanne Ahola

O. Alfred Brown, Sr.

Heather Davis

Harold Fong, MSW

Bina Lefkovitz

(916) 228-2500

[www.scoe.net](http://www.scoe.net)

Dear Principals:

Welcome to Cohort 2 of Sacramento County School-Based Mental Health and Wellness (SCSBMHW), transforming schools into *Centers of Wellness*! The 2021-2022 school year is the second year of Sacramento County Office of Education's partnership with the County Department of Health Services, ultimately bringing mental health services into all schools across Sacramento County. This is a transformational initiative, and we are excited to be partnering with you on this very important and timely work.

The necessity of focusing on *Schools as Centers of Wellness* has never been more evident. This is a very challenging time. We are in the midst of a global pandemic which has impacted our communities, the economy, and the manner in which we conduct the business of schools. Moreover, the severe drought and threat of wildfires throughout the western states, a decline in political discourse, and ongoing issues of inequity are stressors which continue to impact our communities. The students and families we serve have been affected by these complex challenges, highlighting the critical role that educators play in meeting the myriad needs of our communities. Sacramento County School-Based Mental Health and Wellness (SCSBMHW) can be one important way in which we meet those needs. You and your schools have been chosen as just the second cohort of schools in this initiative, forging the path for all of Sacramento County.

The overall goal is to integrate into your school communities in a way that addresses challenges while not adding more work for you and your staff. There will, of course, be a period of adjustment but we aim to make this transition as seamless as possible.

We will be in touch in the next couple of weeks to begin this transition and plan for the rollout, but the primary activities you can expect for this year include:

1. A mental health clinician full time in your school – SCOPE is hiring, training, and managing Licensed Mental Health Professionals, one for each school, to provide clinical services on site. These services will include assessment, diagnosis, and treatment of mental health disorders. Services will be billed through Medi-Cal and will be fully funded. Our clinicians will work with your staff to create and manage a referral system for your staff, as well as refer out to community mental health when appropriate.



2. Social Emotional Learning (Tier 1) training for your staff – we are contracting with Yale’s Center for Emotional Intelligence to provide training for every school in SCSBMHW on SEL approaches and techniques. Research shows that targeted and intensive interventions work best when there are robust whole school interventions. SCOE will coordinate those trainings to which each school will be invited to send a team of three, who will then act as the SEL Leadership and Integration team. Yale recommends the principal attend with two faculty members.
3. Youth Led Initiatives – in Middle and High Schools settings, youth voice has been shown to be a critical factor in managing and reducing stigma around mental health. We are developing partnerships with many youth development organizations in Sacramento County (including Youth Forward, The Center at Sierra Health Foundation, Improve Your Tomorrow) to help develop youth-led initiatives to help lift the voices of the students themselves. Also, we are partnering with Sacramento State School of Social Work to bring in social work students, as interns, to help lead this work. Our clinicians and administrative staff at SCOE will coordinate these efforts.

While every school is different and the needs in your school may not necessitate all of the above efforts in the same way as other schools, the above pillars will form the blueprint for Sacramento School-Based Mental Health and Wellness in the coming years. Please watch for emails from our staff providing more information and inviting you to virtual meetings in which your input will be needed to best design the rollout of year one.

Thank you for your commitment to your students and families. We look forward to working with you this year, and for many years to come. Your key SCOE contacts for this initiative are:

- Christopher Williams, Director of School-Based Mental Health and Wellness ([cwilliams@scoe.net](mailto:cwilliams@scoe.net))
- Marcella Rodriguez, Coordinator of Mental Health Services ([mrodriguez@scoe.net](mailto:mrodriguez@scoe.net))
- Hannah Collentine-Cole, Coordinator of Mental Health Services ([hcollentinecole@scoe.net](mailto:hcollentinecole@scoe.net))

Please reach out to them with any questions, concerns, and ideas.

Best,



David W. Gordon  
Sacramento County Superintendent of Schools

DWG/cw/bk

**Sacramento County School-Based Mental Health  
Cohort 1 Schools**

**High School**

Hiram Johnson High School (Sacramento City USD): Enrollment: 1661; SES: 81.8%  
6879 14th Avenue, Sacramento, CA 95820

Cordova High School (Folsom Cordova USD): Enrollment: 1855; SES: 70.2%  
2239 Chase Drive, Rancho Cordova, CA 95670

Gerber Jr./Sr. High School (SCOE): ESS: 65.3%  
8401 Gerber Road, Suite A, Sacramento, CA 95828-3711

**Middle School**

Mills Middle School (Folsom Cordova USD): Enrollment: 769; SES: 83.1%  
10439 Coloma Road, Rancho Cordova, CA 95670

**Elementary**

Ethel Baker Elementary School (Sacramento City USD): Enrollment: 597; SES: 98.1%  
5717 Laurine Way, Sacramento, CA 95824

Woodbridge (Twin Rivers USD): Enrollment: 581; SES: 94.3%  
5761 Brett Drive, Sacramento, CA 95842

Las Palmas Elementary (Twin Rivers USD): Enrollment: ~1000 enrollment; SES: 96.7%  
477 Las Palmas Avenue, Sacramento, CA 9581

Taylor Street Elementary School (Robla SD): Enrollment: 209; SES: 96.2%  
4350 Taylor Street, Sacramento, CA 95838

Isleton Elementary (River Delta USD): Enrollment: 158; SES: 72.2%  
412 Union Street, Isleton, CA 95641

Howe Avenue Elementary (San Juan USD): Enrollment: 801; SES: 95.9%  
2404 Howe Avenue, Sacramento, CA 95825

**Sacramento County School-Based Mental Health  
New Schools for 2021-2022**

**High School**

Inderkum High School (Natomas USD) Enrollment: 2325; SES: 47%; ELL:5%  
2500 New Market Drive, Sacramento, CA 95835-2238

Encina High School (San Juan USD) Enrollment: ~600; SES: 97.5%; ELL: 37%  
1400 Bell Street Sacramento, CA 95825-2303

Luther Burbank High School (Sacramento City USD) Enrollment: 1700; SES: 87.6%;  
ELL: 25%  
3500 Florin Road, Sacramento, CA 95823-1767

Center High School (Center USD) Enrollment: 1300; SES: 61.4%; ELL: 8%  
3111 Center Court Lane Antelope, CA 95843-9111

**Middle School**

Catherine Johnson Middle School (San Juan USD) Enrollment: ~500; SES: 97.5%;  
ELL: 37%  
1400 Bell Street Sacramento, CA 95825-2303

**K-8**

Frederick (FC) Joyce (Twin Rivers USD) Enrollment: 570; SES: 97%; ELL: 36%  
6050 Watt Avenue North Highlands, CA 95660-4212

Arcohe Elementary School (Arcohe SD) Enrollment: 485; SES: 60%; ELL: 14  
11755 Ivie Road Herald, CA 95638-8317

**Elementary**

Vernon E. Greer Elementary School (Galt Joint Elementary USD) Enrollment: 500; SES:  
67%; ELL: 24%  
248 West A Street Galt, CA 95632-2449

Madison Elementary School (Twin Rivers USD) Enrollment: 700, SES; 95%, ELL; 49%  
5241 Harrison Street North Highlands, CA 95660-5444

Pacific Elementary (Sac City USD) Enrollment: 717; SES: 92%; ELL: 45%  
6201 41st Street, Sacramento, CA 95824-3736



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.230</b> Board Consideration of Approval of GJUESD Actuarial Study of Retiree Health Liabilities Under GASB 74/75 For Fiscal Year-End June 30, 2021
<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 2020 using the Governmental Accounting Standards Board (GASB) 74/75. 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 June 30, 2021 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 \$174,905.

**Galt Joint Union  
Elementary School District  
September 22, 2021**

**Retiree Health Benefits  
under GASB 74/75  
June 30, 2021**

**Luis Murillo, ASA, MAAA, FCA**

# **Presentation Outline - Retiree Health Benefits**

- **Current Benefit Structure**
- **Purpose of Valuation**
- **Current Valuation Results**
- **Next Fiscal Year**

# Current Benefits

- Coverage for Medical, Dental, and Vision
  - Benefits paid until earlier of 5 years or age 65
  - District pays 100% of premium up to a cap
  - Dependents are covered
- Requires retirement on or after Age 55 with 20 years of service for Certificated and Management
- Requires retirement on or after Age 60 with 20 years of service for Classified

## Current Counts

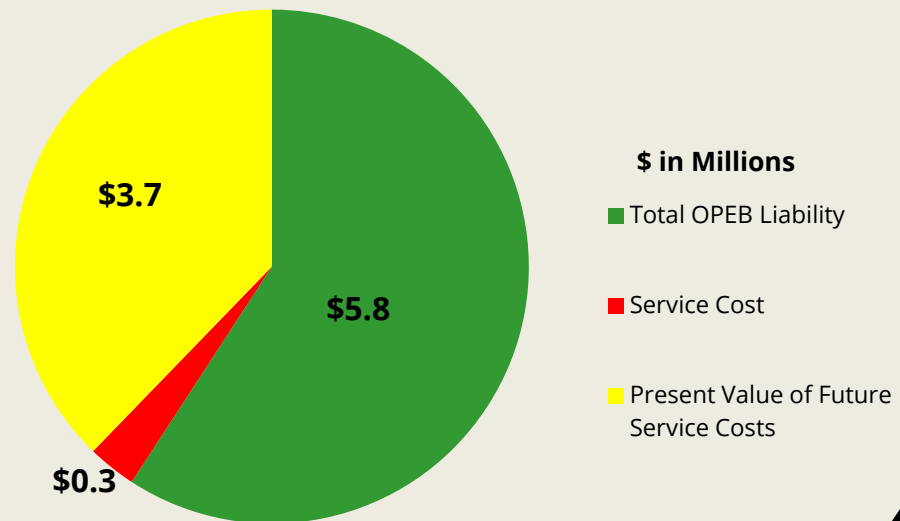
- 352 Employees
  - 192 Certificated
  - 132 Classified
  - 28 Management
- 25 Retirees

# Purpose of Valuation

- Estimate the expected benefit payment for all future years
- Calculate the present value of all future expected benefit payments
- Attribute the present value of all future benefits to:
  - Past service (Total OPEB Liability = \$5.8M)
  - Present service (Service Cost = \$0.3M)
  - Future service (Present Value of Future Service Costs = \$3.7M)

Fiscal Year	Expected Payments
2021/22	\$ 174,905
2022/23	\$ 207,659
2023/24	\$ 224,526
2024/25	\$ 219,240
2025/26	\$ 251,926
2026/27	\$ 281,003
2027/28	\$ 323,307
2028/29	\$ 370,762
2029/30	\$ 496,536

Present Value of Future Benefits is \$9.8M





# June 30, 2021 Valuation Results

\$ in millions	TOL	FNP	NOL
Balance at June 30, 2020	<b>\$5.5</b>	<b>\$0.0</b>	<b>\$5.5</b>
Change	<u>\$0.3</u>	<u>\$0.0</u>	<u>\$0.3</u>
Balance at June 30, 2021	<b>\$5.8</b>	<b>\$0.0</b>	<b>\$5.8</b>

- Four categories of why the Net OPEB Liability changed over last year:
  - Predictable changes **+430,000**
    - New benefits earned
    - Interest on liability
  - Unpredictable changes **+\$0**
    - Experience gains/losses (caused by changes in demographics and healthcare costs)
  - District contributions **-\$160,000**
    - As benefit payments (pay-as-you-go cost)
  - Assumption Changes **+\$20,000**

# Looking Ahead to June 30, 2022

- Anticipate performing a full valuation
  - GASB 75 requires full valuation to be performed every two years
    - Updated Census and premium rate information
  - Will reflect up-to-date asset value
- Expected pay-as-you-go cost for FYE2022 is \$174,905
- Projected Net OPEB Liability of \$6.1M

**Thank you!**

**Questions???**

**Galt Joint Union Elementary School District**  
**Actuarial Study of**  
**Retiree Health Liabilities Under GASB 74/75**  
**Roll-forward Valuation**  
**Valuation Date: June 30, 2020**  
**Measurement Date: June 30, 2021**  
**For Fiscal Year-End: June 30, 2021**

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

*Date: September 7, 2021*

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

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

This report was produced by Total Compensation Systems, Inc. for Galt Joint Union Elementary School District to determine the liabilities associated with its current retiree health program as of a June 30, 2021 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2021. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

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

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2021 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2022 measurement date is provided on page 13.

**B. Key Results**

Galt Joint Union ESD uses an Actuarial Measurement Date that is the same as its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2021 will be used directly for the June 30, 2021 Fiscal Year-End.

<b>Key Results</b>	<b>Current Year</b>	<b>Prior Year</b>
	<i>June 30, 2021 Measurement Date for June 30, 2021 Fiscal Year-End</i>	<i>June 30, 2020 Measurement Date for June 30, 2020 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$5,786,764	\$5,502,343
Fiduciary Net Position (FNP)	\$0	\$0
Net OPEB Liability (NOL)	\$5,786,764	\$5,502,343
Service Cost (for year following)	\$315,761	\$305,036
Estimated Pay-as-you-go Cost (for year following)	\$174,905	\$162,486
GASB 75 OPEB Expense (for year ending)	\$421,146	\$540,614

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

<b>Key Assumptions</b>	<b>Current Year</b>	<b>Prior Year</b>
	<i>June 30, 2021 Measurement Date for June 30, 2021 Fiscal Year-End</i>	<i>June 30, 2020 Measurement Date for June 30, 2020 Fiscal Year-End</i>
Valuation Interest Rate	2.16%	2.20%
Expected Rate of Return on Assets	N/A	N/A
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

# Total Compensation Systems, Inc.

## C. Summary of GASB 75 Accounting Results

### 1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2020 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2021 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
<b>Balance at June 30, 2020 Measurement Date</b>	<b>\$5,502,343</b>	<b>\$0</b>	<b>\$5,502,343</b>
Service Cost	\$305,036	\$0	\$305,036
Interest on TOL / Return on FNP	\$122,620	\$0	\$122,620
Employer Contributions	\$0	\$162,486	(\$162,486)
Benefit Payments	(\$162,486)	(\$162,486)	\$0
Administrative Expenses	\$0	\$0	\$0
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	\$19,251	\$0	\$19,251
Other	\$0	\$0	\$0
Net Change	\$284,421	\$0	\$284,421
<b>Actual Balance at June 30, 2021 Measurement Date</b>	<b>\$5,786,764</b>	<b>\$0</b>	<b>\$5,786,764</b>

### 2. Deferred Inflows and Outflows

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

<b>Balances at June 30, 2021 Fiscal Year-End</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$0	(\$644,425)
Changes in assumptions	\$564,533	\$0
Differences between projected and actual return on assets	\$0	\$0
<b>Total</b>	<b>\$564,533</b>	<b>(\$644,425)</b>

<b>To be recognized fiscal year ending June 30:</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2022	\$51,547	(\$58,057)
2023	\$51,547	(\$58,057)
2024	\$51,547	(\$58,057)
2025	\$51,547	(\$58,057)
2026	\$51,547	(\$58,057)
Thereafter	\$306,798	(\$354,140)
<b>Total</b>	<b>\$564,533</b>	<b>(\$644,425)</b>

## Total Compensation Systems, Inc.

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### 3. OPEB Expense

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

<b>To be recognized fiscal year ending June 30, 2021</b>	<i>Expense Component</i>
Service Cost	\$305,036
Interest Cost	\$122,620
Expected Return on Assets	\$0
Administrative Expenses	\$0
Recognition of Experience (Gain)/Loss Deferrals	(\$58,057)
Recognition of Assumption Change Deferrals	\$51,547
Recognition of Investment (Gain)/Loss Deferrals	\$0
Employee Contributions	\$0
Changes in Benefit Terms	\$0
<b>Net OPEB Expense for fiscal year ending June 30, 2021</b>	<b>\$421,146</b>

\* May include a slight rounding error.

### 4. Adjustments

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

### 5. Trend and Interest Rate Sensitivities

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

<b>Net OPEB Liability at June 30, 2021 Measurement Date</b>	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$6,229,900	\$5,173,303
Current Assumption	\$5,786,764	\$5,786,764
1% Increase in Assumption	\$5,366,511	\$6,509,600



## Total Compensation Systems, Inc.

### D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

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

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

### E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of June, 2020 for the June 30, 2020 full valuation. Distributions of participants by age and service can be found on page 17. The active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	<b>Valuation Year</b>
	<i>June 30, 2020 Valuation Date</i>
	<i>June 30, 2021 Measurement Date</i>
<b>Active Employees eligible for future benefits</b>	
Count	352
Average Age	45.7
Average Years of Service	13.8
<b>Retirees currently receiving benefits</b>	
Count	25
Average Age	66.9

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

## Total Compensation Systems, Inc.

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### F. Certification

The actuarial information in this report is intended solely to assist Galt Joint Union ESD in complying with Governmental Accounting Standards Board Accounting Statement 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, 2020 to June 30, 2021, using a measurement date of June 30, 2021. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Galt Joint Union ESD. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

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

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

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

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

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

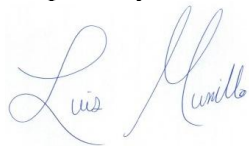
On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all applicable Actuarial Standards of Practice. I meet the Qualifications Standards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

## Total Compensation Systems, Inc.

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Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

A handwritten signature in cursive script that reads "Luis Murillo". The signature is written in a light blue or grey ink.

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

## PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

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

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

### B. Liability for Retiree Benefits.

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

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2021 at 2.16% interest.

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

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2021 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

## Total Compensation Systems, Inc.

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### C. Actuarial Accrual

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

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

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

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

### D. Actuarial Assumptions

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

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

## Total Compensation Systems, Inc.

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

### E. Total OPEB Liability

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

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

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

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

## Total Compensation Systems, Inc.

### F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

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

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

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Active: Pre-65 Benefit	\$8,663,842	\$356,913	\$5,244,684	\$2,856,745	\$205,500
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Subtotal	\$8,663,842	\$356,913	\$5,244,684	\$2,856,745	\$205,500
Retiree: Pre-65 Benefit	\$242,985	\$0	\$81,107	\$111,341	\$50,537
Post-65 Benefit	\$789,817	\$286,125	\$0	\$0	\$503,692
Subtotal	\$1,032,802	\$286,125	\$81,107	\$111,341	\$554,229
Grand Total	\$9,696,644	\$643,038	\$5,325,791	\$2,968,086	\$759,729
Subtotal Pre-65 Benefit	\$8,906,827	\$356,913	\$5,325,791	\$2,968,086	\$256,037
Subtotal Post-65 Benefit	\$789,817	\$286,125	\$0	\$0	\$503,692

#### 2. Service Cost

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

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

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
# of Eligible Employees	352	13	192	132	15
<b>First Year Service Cost</b>					
Pre-65 Benefit	\$307,310	\$11,609	\$175,488	\$110,748	\$9,465
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Total	\$307,310	\$11,609	\$175,488	\$110,748	\$9,465

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

## Total Compensation Systems, Inc.

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

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

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

	<i>Certificated</i>		<i>Certificated</i>	<i>Classified</i>	<i>Classified</i>
	<i>Total</i>	<i>Management</i>			
Active: Pre-65 Benefit	4,486,518	\$232,018	\$2,562,823	\$1,581,901	\$109,776
Active: Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Subtotal	\$4,486,518	\$232,018	\$2,562,823	\$1,581,901	\$109,776
Retiree: Pre-65 Benefit	\$242,985	\$0	\$81,107	\$111,341	\$50,537
Retiree: Post-65 Benefit	\$789,817	\$286,125	\$0	\$0	\$503,692
Subtotal	\$1,032,802	\$286,125	\$81,107	\$111,341	\$554,229
Subtotal: Pre-65 Benefit	\$4,729,503	\$232,018	\$2,643,930	\$1,693,242	\$160,313
Subtotal: Post-65 Benefit	\$789,817	\$286,125	\$0	\$0	\$503,692
Total OPEB Liability (TOL)	\$5,519,320	\$518,143	\$2,643,930	\$1,693,242	\$664,005
Fiduciary Net Position as of June 30, 2020	\$0				
Net OPEB Liability (NOL)	\$5,519,320				

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

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

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

<i>Year Beginning</i>	<i>Total</i>	<i>Certificated</i>		<i>Classified</i>	<i>Classified</i>
<i>July 1</i>		<i>Management</i>	<i>Certificated</i>		
2020	\$134,970	\$22,080	\$22,860	\$55,230	\$34,800
2021	\$174,905	\$24,791	\$51,052	\$60,623	\$38,439
2022	\$207,659	\$29,943	\$77,722	\$56,863	\$43,131
2023	\$224,526	\$32,568	\$88,253	\$59,279	\$44,426
2024	\$219,240	\$28,760	\$67,435	\$75,984	\$47,061
2025	\$251,926	\$24,551	\$91,333	\$95,604	\$40,438
2026	\$281,003	\$26,765	\$116,369	\$97,768	\$40,101
2027	\$323,307	\$34,320	\$147,961	\$99,463	\$41,563
2028	\$370,762	\$44,532	\$177,814	\$113,094	\$35,322
2029	\$496,536	\$48,149	\$227,114	\$181,624	\$39,649



## Total Compensation Systems, Inc.

### G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2020 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2021 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
<b>Balance at June 30, 2020</b>	<b>\$5,502,343</b>	<b>\$0</b>	<b>\$5,502,343</b>
Service Cost	\$305,036	\$0	\$305,036
Interest on Total OPEB Liability	\$122,620	\$0	\$122,620
Expected Investment Income	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	\$0
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$162,486	(\$162,486)
Benefit Payments from Trust	\$0	\$0	\$0
Expected Benefit Payments from Employer	(\$162,486)	(\$162,486)	\$0
<b>Expected Balance at June 30, 2021</b>	<b>\$5,767,513</b>	<b>\$0</b>	<b>\$5,767,513</b>
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	\$19,251	\$0	\$19,251
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2021	\$284,421	\$0	\$284,421
<b>Actual Balance at June 30, 2021*</b>	<b>\$5,786,764</b>	<b>\$0</b>	<b>\$5,786,764</b>

\* May include a slight rounding error.

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

### Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2021

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$702,482)	\$0	\$58,057	(\$644,425)
Assumption Changes	\$596,829	\$19,251	(\$51,547)	\$564,533
Investment (Gains)/Losses	\$0	\$0	\$0	\$0
Deferred Balances	(\$105,653)	\$19,251	\$6,510	(\$79,892)

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

### OPEB Expense Fiscal Year Ending June 30, 2021

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$5,502,343	\$5,786,764	\$284,421
Deferred Balances	(\$105,653)	(\$79,892)	\$25,761
Net Position	\$5,607,996	\$5,866,656	\$258,660
Adjust Out Employer Contributions			\$162,486
OPEB Expense			\$421,146

# Total Compensation Systems, Inc.

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## H. Procedures for Future Valuations

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

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

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

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

We anticipate that the next valuation we perform for Galt Joint Union ESD will be a full valuation with a measurement date of June 30, 2022 which will be used for the fiscal year ending June 30, 2022.

**PART III: ACTUARIAL ASSUMPTIONS AND METHODS**

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

**A. ACTUARIAL METHODS AND ASSUMPTIONS:**

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

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

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

## Total Compensation Systems, Inc.

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

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

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

*INVESTMENT RETURN / DISCOUNT RATE:* We assumed 2.16% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

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

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

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

#### **Fiduciary Net Position as of June 30, 2021**

	<i><u>06/30/2020</u></i>	<i><u>06/30/2021</u></i>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	\$0	\$0
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$0	\$0

# Total Compensation Systems, Inc.

## C. NON-ECONOMIC ASSUMPTIONS:

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

### MORTALITY

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

### RETIREMENT RATES

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

### COSTS FOR RETIREE COVERAGE

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

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

### PARTICIPATION RATES

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

### TURNOVER

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

### SPOUSE PREVALENCE

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

### SPOUSE AGES

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

# Total Compensation Systems, Inc.

## PART IV: APPENDICES

### APPENDIX A: DEMOGRAPHIC DATA BY AGE

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

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

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

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

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

<i>Age</i>	<i>Total</i>	<i>Certificated 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	2	0	1	0	1
60 – 64	15	0	6	8	1
65 – 69	3	2	0	0	1
70 – 74	2	1	0	0	1
75 – 79	1	1	0	0	0
80 – 84	2	1	0	0	1
85 – 89	0	0	0	0	0
90 and older	0	0	0	0	0
<b>Total</b>	<b>25</b>	<b>5</b>	<b>7</b>	<b>8</b>	<b>5</b>

### APPENDIX B: ADMINISTRATIVE BEST PRACTICES

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

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

# Total Compensation Systems, Inc.

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

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

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

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

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

50.c: Following is a table of plan participants

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

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

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

Shown in Part III.

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

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

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

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



## Total Compensation Systems, Inc.

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

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

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

### Retirement Tables

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

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

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

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

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## Turnover Tables

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

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

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

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

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

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$5,173,303	\$5,786,764	\$6,509,600

## Paragraph 53:

### Discount Rate

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

53.a: A discount rate of 2.16% was used in the valuation. The interest rate used in the prior valuation was 2.20%.

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, 2021 resulting in a rate of 2.16%.

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	\$6,229,900	\$5,786,764	\$5,366,511

## Paragraph 55:

### Changes in the Net OPEB Liability

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

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Please see reconciliation on pages 2 or 12.

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

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

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

The measurement date is June 30, 2021.

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

56.c: The interest assumption changed from 2.20% to 2.16%.

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

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

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

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

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

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

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

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

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

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

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

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

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

# Total Compensation Systems, Inc.

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

### EXPERIENCE GAINS AND LOSSES

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2020	Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)							
				2021	Amounts to be Recognized in OPEB Expense after 2021	2022	2023	2024	2025	2026	Thereafter
2019-20	(\$760,539)	13.1	(\$58,057)	(\$58,057)	(\$644,425)	(\$58,057)	(\$58,057)	(\$58,057)	(\$58,057)	(\$58,057)	(\$354,140)
2020-21	\$0	0	\$0	\$0	\$0						
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>(\$58,057)</b>	<b>(\$58,057)</b>	<b>(\$644,425)</b>	<b>(\$58,057)</b>	<b>(\$58,057)</b>	<b>(\$58,057)</b>	<b>(\$58,057)</b>	<b>(\$58,057)</b>	<b>(\$354,140)</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 2020	Amounts to be Recognized in OPEB Expense after 2021								
				2021	2022	2023	2024	2025	2026	Thereafter		
2018-19	\$133,384	13.2	\$20,210	\$10,105	\$103,069	\$10,105	\$10,105	\$10,105	\$10,105	\$10,105	\$10,105	\$52,544
2019-20	\$523,627	13.1	\$39,972	\$39,972	\$443,683	\$39,972	\$39,972	\$39,972	\$39,972	\$39,972	\$39,972	\$243,823
2020-21	\$19,251	13.1	\$0	\$1,470	\$17,781	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$10,431
Net Increase (Decrease) in OPEB Expense			<b>\$60,182</b>	<b>\$51,547</b>	<b>\$564,533</b>	<b>\$51,547</b>	<b>\$51,547</b>	<b>\$51,547</b>	<b>\$51,547</b>	<b>\$51,547</b>	<b>\$51,547</b>	<b>\$306,798</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 2020	2021	Amounts to be Recognized in OPEB Expense after 2021	2022	2023	2024	2025	2026	Thereafter
2020-21	\$0	0	\$0	\$0	\$0						
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Total Compensation Systems, Inc.

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## APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

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

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

## Total Compensation Systems, Inc.

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





## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.231</b> Board Consideration of Approval of Resolution No. 3 to Establish a Student Activity – Fund 08
<b>Presenter:</b> Lois Yount	<b>Action Item:</b> XX <b>Information Item:</b>

**Subject:** Establishing a new Special Revenue Fund (Fund 08) to account for non-fiduciary Associated Student Body (ASB) activities in accordance with the provision of Statement 84 of the Governmental Accounting Standard Boards (GASB).

**Background:** Effective 2019-2020 fiscal year, GASB Statement 84, Fiduciary Activities, became effective for districts. This Statement 84 establishes criteria for identifying fiduciary activities of all state and local governments. Historically, ASB activities have been recorded in the districts audited financial statements as a Fiduciary Fund. ASB activities should be considered non-fiduciary for the purposes of GASB Statement No. 84. As a response to this statement, the California Department of Education has established a new Special Revenue Fund (Fund 08) that will be used to account for ASB activities.

The GASB Statement 84 became effective for the 2019-20 fiscal year. However, due to the closure of local government offices resulting from the COVID-19 pandemic, GASB postponed the effective implementation date to the 2020-21 fiscal year.

BOARD OF TRUSTEES  
GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT  
COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA

**RESOLUTION NUMBER 3**

**RESOLUTION TO ESTABLISH THE  
STUDENT ACTIVITY FUND**

**WHEREAS**, Education Code Section 48930 et. Seq. authorizes the organization of student body associations and prescribes how funds of the association may be deposited and expended; and

**WHEREAS**, the California Department of Education (CDE) has authorized school districts to establish a separate fund in accordance with the provision of Statement 84 of the Governmental Accounting Standard Boards (GASB) for reporting non-fiduciary ASB activities; and

**WHEREAS**, the California Department of Education (CDE) added a new Special Revenue Fund (FUND 08) to its Standardized Account Code Structure (SACS) to account for non-fiduciary ASB activities; and

**WHEREAS**, the revenues of the Student Activity Fund are restricted to the purposes established in the Education Code; and

**WHEREAS**, Galt Joint Union Elementary School District has a need to account for student body associations that do not meet the definition of fiduciary activities under Governmental Accounting Standards Board Statement 84.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Trustees of the Galt Joint Union Elementary School District, authorizes the Administration to establish the Student Activity – Fund 08.

**PASSED AND ADOPTED** by the Galt Joint Union Elementary School District Governing Board on the 22<sup>nd</sup> day of September 2021, to authorize the opening of the Special Fund (08) by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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*Traci Skinner, Clerk*



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.232</b> Board Consideration of Approval of Side Letter of Agreement Between GJUESD and Galt Elementary Faculty Association (GEFA) Regarding Acceleration Blocks
<b>Presenter:</b> Lois Yount Claudia Del Toro-Anguiano	<b>Action Item:</b> XX <b>Information Item:</b>

For the 2021-2022 school year, a new model of extended day will be offered. The new model, Acceleration Blocks, will provide small-group, targeted instruction focused on a specific skill(s) and shall begin the week of October 12, 2021.

Instruction shall take place two (2) days per week for a period of four (4) weeks.

- a. Tuesdays/Thursdays with the exception of the 3rd Thursday of each month, which is reserved for GEFA meetings.
- b. 1 hour of instruction/support shall be provided per day.
- c. 30 minutes of prep shall be provided for each hour of instruction.

Bargaining unit members shall be paid an hourly rate of \$65.

Side letter between the District and GEFA is attached.

Fiscal impact: Approximately \$800,000 using Expanded Learning Opportunity Grant and ESSER III funds.

**Side Letter of Agreement  
Between  
Galt Joint Union Elementary School District (District) and  
Galt Elementary Faculty Association (GEFA)  
Acceleration Blocks  
August 26, 2021**

Acceleration Blocks

For the 2021-2022 school year, a new model of extended day will be offered. The new model, **Acceleration Blocks**, will provide small-group, targeted instruction focused on a specific skill(s) and shall begin the week of October 12, 2021.

1. Classroom teachers shall identify 6-8 students in need of support and identify the specific skill(s) to be taught. The Acceleration Block could include students from the teacher's class or from the same grade level.
2. Instruction shall take place two (2) days per week for a period of four (4) weeks ("Block").
  - a. Tuesdays/Thursdays with the exception of the 3rd Thursday of each month, which is reserved for GEFA meetings.
  - b. 1 hour of instruction/support shall be provided per day.
  - c. 30 minutes of prep shall be provided for each hour of instruction.
3. Bargaining unit members shall be paid an hourly rate of \$65.
4. Bargaining unit members shall take attendance on Acceleration Block instruction days.
5. Bargaining unit members shall complete the Acceleration Block Session form below for each Block indicating:
  - a. Names of students
  - b. Targeted skill(s)
  - c. Progress made
  - d. Outcome and final thoughts

GEFA: 

GJUESD: 

Date: 8/30/21

Date: 8/27/21

**Acceleration Block Session  
2021- 2022**

Teacher: \_\_\_\_\_ Grade \_\_\_\_\_ Date \_\_\_\_\_

Acceleration Block Dates \_\_\_\_\_

Specific Skill To Be Taught \_\_\_\_\_

Participants

Student Name	Grade	Teacher	Comments

Outcome

<p><b>What was the result of providing the 4-week targeted support?</b></p> <p>Additional thoughts?</p>	
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## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.233</b> Board Consideration of Approval of Side Letter of Agreement Between GJUESD and Galt Elementary Faculty Association (GEFA) Regarding Health and Safety Measures to Prevent the Spread of COVID-19 for the 2021-22 School Year
<b>Presenter:</b> Lois Yount Claudia Del Toro-Anguiano	<b>Action Item:</b> XX <b>Information Item:</b>

The State COVID-19 Supplemental Paid Sick Leave will expire September 30, 2021. We continue to implement the recommended health and safety measures to prevent the spread of COVID-19. This includes staying home from work when you have COVID-19 symptoms. The attached side letter with GEFA, recommends providing ten (10) COVID-19 paid sick leave days beginning October 1, 2021 through June 30, 2022 for bargaining unit members.

ESSER III will be the funding source for 2021-22.

Board approval is recommended.

Side Letter Between  
Galt Joint Union Elementary School District (District)  
And  
Galt Elementary Faculty Association (GEFA)  
**Regarding Health and Safety Measures to Prevent the Spread of COVID-19 for the  
2021-22 School Year**

September 14, 2021

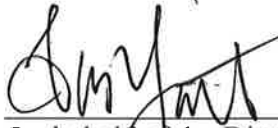
**1.0 Leaves - COVID-19 Paid Sick Leave**

- 1.1 The ten (10) days of COVID-19 Supplemental Paid Sick Leave (FFCRA) will expire on September 30, 2021.
- 1.2 The District agrees to provide up to ten (10) COVID-19 Paid Sick Leave days beginning October 1, 2021 through June 30, 2022.
- 1.3 The District-provided COVID-19 Paid Sick Leave may be used only for the same reasons as allowed for the COVID-19 Paid Sick Leave Act (FFCRA). The use of COVID-19 leave will provide full pay for any of the qualifying reasons.
- 1.4 The District-provided COVID-19 Paid Sick Leave will be accounted for separately from any other earned or accumulated sick leave and shall be charged first before any other earned or accumulated sick leave.
- 1.5 The District-provided COVID-19 Paid Sick Leave may be used only during the 2021-2022 school year and shall expire on June 30, 2022. District-provided COVID-19 Paid Sick Leave shall not accumulate if unused.

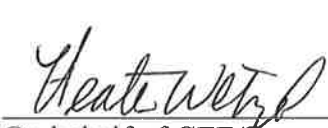
**2.0 General Provisions**

- 2.1 All provisions of this MOU are subject to the negotiated grievance procedure in the CBA.
- 2.2 This agreement is a one-time agreement to navigate the pandemic, is non-precedent setting, and shall remain in full force and effect through June 30, 2022.
- 2.3 The Parties may agree to extend or modify the provisions of this MOU in writing.

Date: 9/14/21

  
\_\_\_\_\_  
On behalf of the District  
Lois Yount, Superintendent

Date: 9/14/21

  
\_\_\_\_\_  
On behalf of GEFA  
Heather Wetzel, GEFA President



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.234</b> Board Consideration of Approval of Memorandum of Understanding (MOU) Between GJUESD and Galt Elementary Faculty Association (GEFA) Regarding Short Term Independent Study (STIS)
<b>Presenter:</b> Lois Yount Claudia Del Toro-Anguiano	<b>Action Item:</b> XX <b>Information Item:</b>
<p>Due to COVID-19 related illnesses and exposures, we are anticipating more student absences. Teachers are required to provide students with make-up assignments when they are absent due to illness or quarantine. If a teacher completes the Short Term Independent Study (STIS) Agreement for absent students, the District will continue to receive funding when a student is absent, if the student completes the make-up assignments.</p> <p>Teachers currently receive two hours of adjunct duty at \$40 per hour for completing a STIS Agreement. Due to the amount of absences and extra workload to complete STIS agreements, we are recommending increasing the adjunct duty rate to \$50 for the 2021-22 school year.</p> <p>The Memorandum of Understanding between the District and GEFA is attached.</p> <p>ESSER III will be the funding source for 2021-22.</p> <p>Board approval is recommended.</p>	



**Memorandum of Understanding (MOU)**  
**Between**  
**Galt Joint Union Elementary School District (District) and**  
**Galt Elementary Faculty Association (GEFA)**  
**Short Term Independent Study (STIS)**

September 14, 2021

All teachers are required to provide make-up work when students are absent with a valid excuse.


For the 2021-22 school year, beginning September 23, 2021, teachers who complete the STIS agreement will be compensated as follows:


- a. 3-14 days absent: TK-6 will be paid 2 hours per student for completing the STIS agreement; 7-8 Core teachers will be paid .5 hours STIS rate per student.
- b. STIS will be paid \$50 per hour.
- c. If an entire classroom is in quarantine (class closure for 3-14 days), the classroom teacher can assign the same STIS for all students. If the teacher is not on leave, the teacher will be compensated at a flat rate of \$300 for completing the STIS agreement for all students when the class is in quarantine.
- d. Preschool does not complete STIS agreements; if the classroom is quarantined and the teacher is on leave; the site director will prepare packets for the students.

This MOU takes effect upon approval by the Board of Trustees and ratification by GEFA membership. All provisions of this MOU are subject to the negotiated grievance procedure in the CBA. This agreement is a one-time agreement, is non-precedent setting, and shall remain in full force and effect through June 30, 2022.

Date: 9/14/21

Date: 9/14/21

  
On behalf of the District  
Lois Yount, Superintendent

  
On behalf of GEFA  
Heather Wetzel, GEFA President



## Board Meeting Agenda Item Information

<b>Meeting Date:</b> September 22, 2021	<b>Agenda Item: 212.235</b> Board Consideration of Approval of GJUESD Board Policy/Administrative Regulation 5141.52 Suicide Prevention
<b>Presenter:</b> Donna Mayo-Whitlock	<b>Action Item:</b> XX <b>Information Item:</b>

A first reading of BP/AR 5141.52 was held on August 25, 2021.

The policy updated to expand material regarding stakeholder engagement and best practices for suicide prevention, intervention, and postvention, and for consistency with CDE's Model Youth Suicide Prevention Policy, including an enhanced list of participants for staff development, the importance of resiliency skills to student instruction, the review of materials and resources for alignment with safe and effective messaging, information to be provided to parents/guardians and caregivers, and the establishment of district and/or school site crisis intervention team(s). Policy also updated to clarify that the policy may be reviewed more frequently than the five-year review requirement of law, and that district data pertaining to reports of suicidal ideation, attempts, or death and data that reflect school climate be periodically reviewed to aid in program development.

The Regulation updated to expand the section on "Staff Development" by adding to the list of participants for suicide prevention training (K-12: all staff who interact with children), topics to be included in such training, and additional professional development for specified groups and to enhance the section on "Instruction" by adding to the list of topics to be taught and authorizing the development and implementation of school activities that raise awareness about mental health wellness and suicide prevention. Regulation also updated to include, for districts that have crisis intervention teams, the contact information for district and/or school site crisis intervention team members, add that school counselors may disclose a student's personal information to report child abuse and neglect as required by law, and include providing comfort to a student who has attempted or threatened to attempt suicide.

Attached:

1. BP 5141.52 Suicide Prevention
2. AR 5141.52 Suicide Prevention

**Policy 5141.52: Suicide Prevention**

**Status:** DRAFT

**| Last Revised Date:** 08/23/2017

The Governing Board recognizes that suicide is a leading cause of death among youth, prevention is a collective effort that requires stakeholder engagement, and school personnel who regularly interact with students are often in a position to recognize the warning signs of suicide and to offer appropriate referral and/or assistance. In an effort to reduce suicidal behavior, its impact on students and families, and other trauma associated with suicide, the Superintendent or designee shall develop measures, strategies, practices, and supports for suicide prevention, intervention, and postvention.

In developing policy and procedures for suicide prevention, intervention, and postvention, the Superintendent or designee shall consult with school and community stakeholders, school-employed mental health professionals, suicide prevention experts, and, in developing policy for grades K-6, the county mental health plan. (Education Code 215)

School and community stakeholders and school mental health professionals with whom the Superintendent or designee shall consult may include district and school administrators, school counselors, school psychologists, school social workers, school nurses, other staff, parents/guardians and caregivers, students, local health agencies, mental health professionals, community organizations, law enforcement, legal counsel, and/or the district's risk manager or insurance carrier. The Superintendent or designee may also collaborate with county and/or city governments in an effort to align district policy with any existing community suicide prevention plans.

Measures and strategies for suicide prevention, intervention, and postvention shall include, but are not limited to:

1. Staff development on suicide awareness and prevention for teachers, interns, school counselors, and others who interact with students, including, as appropriate, substitute teachers, coaches, expanded day learning staff, crossing guards, tutors, and volunteers
2. Instruction to students in problem-solving, coping, and resiliency skills to promote students' mental, emotional, and social health and well-being, as well as instruction in recognizing and appropriately responding to warning signs of suicidal intent in others
3. Methods for promoting a positive school climate that enhances students' feelings of connectedness with the school and that is characterized by caring staff and harmonious interrelationships among students
4. The review of materials and resources used in awareness efforts and communications to ensure they align with best practices for safe and effective messaging about suicide
5. The provision of information to parents/guardians and caregivers regarding risk and protective factors, warning signs of suicide, the severity of the suicide problem among youth, the district's suicide prevention curriculum, the district's suicide prevention policy and procedures, basic steps for helping suicidal youth, the importance of communicating with appropriate staff if suicide risk is present or suspected, access to suicide prevention training, and/or school and community resources that can help youth in crisis
6. Encouragement for students to notify appropriate school personnel or other adults when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions
7. Crisis intervention procedures for addressing suicide threats or attempts
8. Counseling and other postvention strategies for helping students, staff, and others cope in the aftermath of a student's suicide
9. Establishment of district and/or school-site crisis intervention team(s) to ensure the proper implementation and review of this policy and other district practices related to the emotional and behavioral wellness of students, including, but not limited to, the oversight of mental health and suicide prevention training, collaboration with

community mental health organizations, identification of resources and organizations that provide evidence-based treatment, collaboration to build community response, and compliance with Education Code 215

As appropriate, these measures and strategies shall specifically address the needs of students who are at high risk of suicide, including, but not limited to, students who are bereaved by suicide; students with disabilities, mental illness, or substance use disorders; students who are experiencing homelessness or who are in out-of-home settings such as foster care; and students who are lesbian, gay, bisexual, transgender, or questioning. (Education Code 215)

The Board shall ensure that measures and strategies for students in grades K-6 are age appropriate and delivered and discussed in a manner that is sensitive to the needs of young students. (Education Code 215)

If a referral is made for mental health or related services for a student in grade K-6 who is a Medi-Cal beneficiary, the Superintendent or designee shall coordinate and consult with the county mental health plan. (Education Code 215)

District employees shall act only within the authorization and scope of their credential or license. Nothing in this policy shall be construed as authorizing or encouraging district employees to diagnose or treat mental illness unless they are specifically licensed and employed to do so. (Education Code 215)

The Board shall review, and update as necessary, this policy at least every five years. The Board may, at its discretion, review the policy more frequently. (Education Code 215)

The Superintendent or designee shall periodically review district data pertaining to school climate and reports of suicidal ideation, attempts, or death to identify patterns or trends and make recommendations regarding program development.

The Superintendent or designee shall post this policy on the district's website, in a prominent location and in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6)

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**Regulation 5141.52: Suicide Prevention**

**Status:** DRAFT

**Original Adopted Date:** 08/23/2017

**Staff Development**

Suicide prevention training shall be provided to teachers, interns, counselors, and others who interact with students, including, as appropriate, substitute teachers, coaches, expanded day learning staff, crossing guards, tutors, and volunteers. The training shall be offered under the direction of a district counselor, psychologist, and/or social worker who has received advanced training specific to suicide and who may collaborate with one or more county or community mental health agencies.

Materials for training shall include how to identify appropriate mental health services at the school site and within the community, and when and how to refer youth and their families to those services. Materials also may include programs that can be completed through self-review of suitable suicide prevention materials. (Education Code 215)

Additionally, staff development shall include research and information related to the following topics:

1. The higher risk of suicide among certain groups, including, but not limited to, students who are impacted by suicide; students with disabilities, mental illness, or substance use disorders; students who are experiencing homelessness or who are in out-of-home settings such as foster care; and students who are lesbian, gay, bisexual, transgender, or questioning
2. Individual risk factors such as previous suicide attempt(s) or self-harm, history of depression or mental illness, family history of suicide or violence, feelings of isolation, interpersonal conflicts, a recent severe or traumatic stressor or loss, family instability, impulsivity, and other factors
3. Identification of students who may be at risk of suicide, including, but not limited to, warning signs that may indicate depression, emotional distress, or suicidal intentions, such as changes in students' personality or behavior and verbalizations of hopelessness or suicidal intent
4. Protective factors that may help to decrease a student's suicide risk, such as resiliency, problem-solving ability, access to mental health care, and positive connections to family, peers, school, and community
5. Instructional strategies for teaching the suicide prevention curriculum, promoting mental and emotional health, reducing the stigma associated with mental illness, and using safe and effective messaging about suicide
6. The importance of early prevention and intervention in reducing the risk of suicide
7. School and community resources and services, including resources and services that meet the specific needs of high-risk groups
8. Appropriate ways to interact with a student who is demonstrating emotional distress or is suicidal and procedures for intervening when a student attempts, threatens, or discloses the desire to die by suicide, including, but not limited to, appropriate protocols for constant monitoring and supervision of the student, during the time the student is in the school's physical custody, while the immediate referral of the student to medical or mental health services is being processed
9. District procedures for responding after a suicide has occurred
10. Common misconceptions about suicide

The district may provide additional professional development in suicide risk assessment and crisis intervention to district mental health professionals, including, but not limited to, school counselors, psychologists, social workers, and nurses.

**Instruction**

The district's comprehensive health education program shall promote the healthy mental, emotional, and social development of students and shall be aligned with the state content standards and curriculum framework. Suicide prevention instruction shall be incorporated into the health education curriculum in an age and developmentally appropriate manner and shall be designed to help students:

1. Identify and analyze warning signs and risk factors associated with suicide, including, but not limited to, understanding how mental health challenges and emotional distress, such as feelings of depression, loss, isolation, inadequacy, and anxiety, can lead to thoughts of suicide
2. Develop coping and resiliency skills for dealing with stress and trauma, and building self-esteem
3. Learn to listen, be honest, share feelings, and get help when communicating with friends who show signs of suicidal intent
4. Identify trusted adults; school resources, including the district's suicide prevention, intervention, and referral procedures; and/or community crisis intervention resources where youth can get help
5. Develop help-seeking strategies and recognize that there is no stigma associated with seeking services for mental health, substance abuse, and/or suicide prevention
6. Recognize that early prevention and intervention can drastically reduce the risk of suicide

The Superintendent or designee may develop and implement school activities that raise awareness about mental health wellness and suicide prevention.

### **Student Identification Cards**

Student identification cards for students in grades 7-12 shall include the National Suicide Prevention Lifeline telephone number and may also include the Crisis Text Line and/or a local suicide prevention hotline telephone number. (Education Code 215.5)

### **Intervention**

The Superintendent or designee shall provide the name, title, and contact information of the members of the district and/or school crisis intervention team(s) to students, staff, parents/guardians, and caregivers and on school and district web sites. Such notifications shall identify the mental health professional who serves as the crisis intervention team's designated reporter to receive and act upon reports of a student's suicidal intention.

Students shall be encouraged to notify a teacher, principal, counselor, designated reporter, or other adult when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions.

Every statement regarding suicidal intent shall be taken seriously. Whenever a staff member suspects or has knowledge of a student's suicidal intentions based on the student's verbalizations or act of self-harm, the staff member shall promptly notify the principal, school counselor, or designated reporter, who shall implement district intervention protocols as appropriate.

Although any personal information that a student discloses to a school counselor shall generally not be revealed, released, discussed, or referred to with third parties, the counselor may report to the principal or student's parents/guardians when there is reasonable cause to believe that disclosure is necessary to avert a clear and present danger to the health, safety, or welfare of the student or others within the school community. In addition, the counselor may disclose information of a personal nature to psychotherapists, other health care providers, or the school nurse for the sole purpose of referring the student for treatment, or to report child abuse and neglect as required by Penal Code 11164-11174.3. (Education Code 49602)

Whenever schools establish a peer counseling system to provide support for students, peer counselors shall receive

training that includes identification of the warning signs of suicidal behavior and referral of a suicidal student to appropriate adults.

When a suicide attempt or threat is reported, the principal or designee shall ensure student safety by taking the following actions:

1. Immediately securing medical treatment and/or mental health services as necessary
2. Notifying law enforcement and/or other emergency assistance if a suicidal act is being actively threatened
3. Keeping the student under continuous adult supervision and providing comfort to the student until the parent/guardian and/or appropriate support agent or agency can be contacted and has the opportunity to intervene
4. Removing other students from the immediate area as soon as possible

The principal or designee shall document the incident in writing, including the steps that the school took in response to the suicide attempt or threat.

The Superintendent or designee shall follow up with the parent/guardian and student in a timely manner to provide referrals to appropriate services as needed. If the parent/guardian does not access treatment for the student, the Superintendent or designee may meet with the parent/guardian to identify barriers to treatment and assist the family in providing follow-up care for the student. If follow-up care is still not provided, the Superintendent or designee shall consider whether it is necessary, pursuant to laws for mandated reporters of child neglect, to refer the matter to the local child protective services agency.

For any student returning to school after a mental health crisis, the principal or designee and/or school counselor may meet with the parents/guardians and, if appropriate, with the student to discuss re-entry and appropriate steps to ensure the student's readiness for return to school and determine the need for ongoing support.

### **Postvention**

In the event that a student dies by suicide, the Superintendent or designee shall communicate with the student's parents/guardians to offer condolences, assistance, and resources. In accordance with the laws governing confidentiality of student record information, the Superintendent or designee shall consult with the parents/guardians regarding facts that may be divulged to other students, parents/guardians, and staff.

The Superintendent or designee shall implement procedures to address students' and staff's grief and to minimize the risk of imitative suicide or suicide contagion. The Superintendent or designee shall provide students, parents/guardians, and staff with information, counseling, and/or referrals to community agencies as needed.

Students significantly affected by suicide death and those at risk of imitative behavior should be identified and closely monitored. School staff may receive assistance from school counselors or other mental health professionals in determining how to best discuss the suicide or attempted suicide with students.

Any response to media inquiries shall be handled by the district-designated spokesperson who shall not divulge confidential information. The district's response shall not sensationalize suicide and shall focus on the district's postvention plan and available resources.

After any suicide or attempted suicide by a student, the Superintendent or designee shall provide an opportunity for all staff who responded to the incident to debrief, evaluate the effectiveness of the strategies used, and make recommendations for future actions.

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