

# **Regular Meeting**

# 01/11/2024 06:00 PM

District Office - Board Room 500 N. Walnut Street La Habra, CA 90631



## AGENDA

# AGENDA

4:00 p.m. - Work Study 5:00 p.m. - Closed Session 6:00 p.m. - Call to Order/Regular Meeting (Meetings are recorded for use in official minutes)

### PUBLIC COMMENTS:

Members of the audience may address the Board of Education on agenda items during consideration of that item and items not on the agenda that are within the Board's subject matter jurisdiction. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic. Persons wishing to address the Board should complete and submit a Presentation Card, available on the table near the hallway door. The Presentation Card must be completed and given to the Secretary prior to the meeting. Matters not on the agenda may neither be acted upon nor discussed by the Board, but will be researched and responded to in any one of the following ways: 1) by telephone after research; 2) by mail after research; or 3) at a subsequent Board meeting as an agenda item.

#### **MEETING CONDUCT:**

Board Policy 1313: Civility

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

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

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

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

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

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



#### BP/AR 3515.2 - Disruptions.

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

#### ACCOMMODATIONS:

Any individual with a disability who requires reasonable accommodation in order to participate in a Board meeting may request assistance by contacting the Superintendent's Office at 562-690-2300 or accommodations@lahabraschools.org at least 48 hours prior to the meeting.

#### **TOBACCO-FREE:**

The La Habra City School District is a tobacco-free district. Tobacco use is prohibited on district property at all times.

#### 1. Work/Study Session

a. Dashboard/Local Indicators

Emily Flesher, Director of Programs and Assessments, will be presenting the Dashboard/Local Indicators.

#### 2. Formal Call to Order

3. Adjourn to Closed Session

#### 4. Closed Session

- a. Public Employee Discipline/Dismissal/Release/Personnel Matters [Government Code Sections 54954.5 (d), 54957]
- b. Conference Labor Negotiators District Representatives: Dr. Mario Carlos, Superintendent, Employee Organization(s): California School Employees Association (CSEA), Chapter #135/La Habra Education Association (LHEA) [Government Code Sections 54954.5 (f), 54957.6]

#### 5. Second Call to Order

- a. Welcome
- b. Pledge of Allegiance
- 6. Report from Closed Session
- 7. Action Item: Adoption of Agenda

Motion\_\_\_\_\_

Second\_\_\_\_\_ Board

Board Action\_\_\_\_\_

8. Action Item: Approval of Minutes of December 14, 2023



Motion\_\_\_\_\_

Second

Board Action\_\_\_\_\_

#### 9. Correspondence: Clerk of the Board

#### **10. Public Interest**

- a. Expanded Learning Opportunity Program (ELOP) Presentation
- b. Early Learning Presentation

#### **11. Public Comment**

Members of the audience may address the Board of Education on agenda items during consideration of that item and items not on the agenda that are within the Board's subject matter jurisdiction. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic. Persons wishing to address the Board should complete and submit a Presentation Card, available on the table near the hallway door. The Presentation Card must be completed and given to the Secretary prior to the meeting. Matters not on the agenda may neither be acted upon nor discussed by the Board, but will be researched and responded to in any one of the following ways: 1) by telephone after research; 2) by mail after research; or 3) at a subsequent Board meeting as an agenda item.

### 12. Action Items: CONSENT CALENDAR

Second\_\_\_\_\_ Board Action\_\_\_\_\_ Motion\_\_\_\_\_

- a. EDUCATIONAL SERVICES
  - 1. Contract Reports Education Services/Special Education/Special Education Master Contracts 🥖
  - 2. Staff Development 🥔
  - 3. Memberships 🥏
- **b. BUSINESS SERVICES** 
  - 1. Contract Reports Business Services 🥔
  - 2. Expenditures Report 🥔
  - 3. Field Contracts 🥔
  - 4. Surplus 🥖
- c. PERSONNEL SERVICES
  - 1. Separations Ø
  - 2. New Hires 🥔



3. Change of Status 🥔

#### **13. GENERAL MATTERS**

a. Information Item: First and Possible Final Reading of New/Revised Board Policies 🥔

It is recommended the Board of Trustees approve the first and possible final reading of new/revised Board Policies per California School Board Association recommendation for:

Board Policy 0520.1 – Comprehensive and Targeted School Improvement Board Policy 6163.4 – Student Use of Technology

Motion\_\_\_\_\_ Second\_\_\_\_\_ Board Action\_\_\_\_\_

b. Action Item: Approval of Contract with Abound Food Care 🥔

It is recommended the Board of Trustees approve the contract between Abound Food Care and La Habra City School District for the donations of food to comply with SB 1383.

Motion\_\_\_\_\_ Second\_\_\_\_\_ Board Action\_\_\_\_\_

#### **14. INSTRUCTION AND PERSONNEL**

a. Action Item: Approval of School Accountability Report Cards (SARC) 🥔

It is recommended the Board of Trustees approve the publication of the 2022-23 SARC for Arbolita, El Cerrito, Ladera Palma, Las Lomas, Las Positas, Sierra Vista, Walnut, Imperial, and Washington Schools.

Motion\_\_\_\_

Second\_\_\_\_\_

Board Action\_\_\_\_\_

b. Information Item: Annual Update to the Local Control Accountability Plan and the Local Control Funding Formula Budget Overview 🖉

Trustees will be apprised of the annual update to the Local Control Accountability Plan and the Local Control Funding Formula Budget Overview for parents.

c. Action Item: Approval to adopt STEMscopes for 6th-8th grades 🥔

It is recommended the Board of Trustees adopt STEMscopes for 6th-8th grades.

Motion\_\_\_\_\_ Second\_\_\_\_\_

Board Action
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#### **15. BUSINESS MATTERS**

a. Action Item: Approval of 2022-23 Annual Audit for Bond Measure O 🥔

It is recommended the Board of Trustees approve the 2022-23 Annual Audit for Bond



Measure O.

	Motion	Second	Board Action
b.	Action Item: Approval of 202	2-23 Annual Audit Report 🤞	ଚ
	It is recommended the Board	of Trustees approve the 202	22-23 Annual Audit Report.
	Motion	Second	Board Action
c.	Action Item: Approval of Cor (LHEA)	ntract Agreement with La Hal	ora Education Association
	The District reached an agree	•	

The District reached an agreement with LHEA on compensation for the 2023-24 school year. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024. It is recommended the Board of Trustees approve the contract agreement with LHEA and Public Disclosure of Collective Bargaining Agreement (AB1200) per the attachments.

Motion\_\_\_\_\_

Second

Board Action\_\_\_\_\_

d. Action Item: Approval of Salary Schedules for Certificated Administrators, and Classified Supervisory and Confidential Personnel 🖉

It is recommended the Board of Trustees approve the revised salary schedules for Certificated Administrators, and Classified Supervisory and Confidential Personnel. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024.

Motion\_\_\_\_\_

Second\_\_\_\_\_

Board Action\_\_\_\_\_

e. Action Item: Approval of Contract Agreement with California School Employees Association (CSEA)

The District reached an agreement with CSEA on compensation for the 2023-24 school year. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024. It is recommended the Board of Trustees approve the contract agreement with CSEA and Public Disclosure of Collective Bargaining Agreement (AB 1200) per the attachments.

Motion	Second	Board Action
		DOALD ACTION

f. Action Item: Approval of Compensation Study 🥔



It is recommended the Board of Trustees approve the proposed salary reallocations based on EMS's external and internal salary equity review as listed in the attached Exhibit.

Motion\_\_\_\_\_

Second\_\_\_\_\_

Board Action\_\_\_\_\_

#### 16. Board/Superintendent Comments

#### 17. Adjournment

Motion\_\_\_\_\_

Second\_\_\_\_\_ Board Action\_\_\_\_\_

#### **18. NEXT BOARD MEETING**

The next regular meeting of the Board of Education is scheduled for February 8, 2024 at 6:00 p.m., at the District Education Board Room, 500 N. Walnut Street, La Habra, California.



## 1. Work/Study Session



## 1. a. Dashboard/Local Indicators

## **Quick Summary / Abstract**

Emily Flesher, Director of Programs and Assessments, will be presenting the Dashboard/Local Indicators.



## 2. Formal Call to Order



# 3. Adjourn to Closed Session



## 4. Closed Session



4. a. Public Employee Discipline/Dismissal/Release/Personnel Matters [Government Code Sections 54954.5 (d), 54957]



4. b. Conference Labor Negotiators District Representatives: Dr. Mario Carlos, Superintendent, Employee Organization(s): California School Employees Association (CSEA), Chapter #135/La Habra Education Association (LHEA) [Government Code Sections 54954.5 (f), 54957.6]



## 5. Second Call to Order



## 5. a. Welcome



# 5. b. Pledge of Allegiance



# 6. Report from Closed Session



## 7. Action Item: Adoption of Agenda

## **Recommended Action**

Motion\_\_\_\_\_ Second\_\_\_\_\_

Board Action\_\_\_\_\_



## 8. Action Item: Approval of Minutes of December 14, 2023

## **Recommended Action**

Motion\_\_\_\_\_ Second\_\_\_\_\_ Board Action\_\_\_\_\_



# 9. Correspondence: Clerk of the Board



## **10. Public Interest**



## 10. a. Expanded Learning Opportunity Program (ELOP) Presentation



## 10. b. Early Learning Presentation



## **11. Public Comment**

### **Quick Summary / Abstract**

Members of the audience may address the Board of Education on agenda items during consideration of that item and items not on the agenda that are within the Board's subject matter jurisdiction. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic. Persons wishing to address the Board should complete and submit a Presentation Card, available on the table near the hallway door. The Presentation Card must be completed and given to the Secretary prior to the meeting. Matters not on the agenda may neither be acted upon nor discussed by the Board, but will be researched and responded to in any one of the following ways: 1) by telephone after research; 2) by mail after research; or 3) at a subsequent Board meeting as an agenda item.



## 12. Action Items: CONSENT CALENDAR

## **Recommended Action**

Motion\_\_\_\_\_ Second\_\_\_\_\_ Board Action\_\_\_\_\_



## 12. a. EDUCATIONAL SERVICES



# 12. a. 1. Contract Reports - Education Services/Special Education/Special Education Master Contracts

## **Supporting Documents**

- Educational Services
- Special Education Services Contracts
- Special Education Master Contracts



500 North Walnut, La Habra, California 90631-3769

MARIO A. CARLOS, Ed.D., Superintendent

# REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / EDUCATIONAL SERVICES

		START				
PROGRAM	LOCATION	DATE	END DATE	CONSULTANT	INVOICE	FUNDING
			ILITO DATE	CONSULTANT	AMOUNT	SOURCE
Mobile clinic to provide dental screenings for students	District	1/12/2024	6/30/2024	Vista Community Clinic	N/A	N/A
Tutoring for students	Sierra Vista	1/11/2024	5/16/2024	Varisty Tutors for Schools	\$10,080.00	ELOP
Two days of Outdoor Education Science Program (6th Grade Camp)	Walnut	2/12/2024	2/14/2024	Irvine Ranch Outdoor Education	\$21,235.50	Fundraising/ Donation/ ELOP
RATIFICATION						
Music instruction for all grades	Walnut	12/4/2023	5/24/2024	Exquisite Music, LLC	\$15,322.50	S&C
Cognitively guided instruction (CGI) professional development in math	Ladera Palma	1/1/2024	6/30/2024	UCLA Graduate School of Education and Information Studies	\$22,872.00	S&C
Restorative Practices training for staff	District	12/22/2023	6/30/2024	Orange County Department of Education	\$850.00	Unrestricted
Costs related to the administration of the California Healthy Kids Survey	District	12/30/2023	6/30/2024	Orange County Health Care Agency	\$675.00	Grant

## Board Approved: January 11, 2024



## La Habra City School District

500 North Walnut, La Habra, California 90631-3769

Board of Education EMILY PRUITT, President SUE PRITCHARD, Ph.D., Clerk/Vice-President ADAM ROGERS, Member JUSTIN RODGERS, Member OFELIA HANSON, Member

MARIO A. CARLOS, Ed.D., Superintendent

#### REQUEST FOR APPROVAL OF SPECIAL EDUCATION SERVICE CONTRACTS

Approval of the following contract(s) will provide services to students with exceptional needs per Education Code 56157 and 56365-56366.7 on the basis of each pupil's Individualized Education Program (IEP).

Contract Agency: Jump and Schout Therapy 500 W. Central Ave., Suite B Brea, CA 92821

Student	Services Provided	Start Date	End Date	Rate		Contract Amount
Multiple Students	Physical Therapy Assessments	1/12/2024	6/30/2024	\$	300.00	\$ 10,000.00
						\$ 10,000.00

#### Board Approved: January 11, 2024



Board of Education EMILY PRUITT, President SUE PRITCHARD, Ph.D., Clerk/Vice-President ADAM ROGERS, Member JUSTIN RODGERS, Member OFELIA HANSON, Member

500 North Walnut, La Habra, California 90631-3769

MARIO A. CARLOS, Ed.D., Superintendent

#### **REQUEST FOR APPROVAL OF SPECIAL EDUCATION MASTER CONTRACTS**

Approval of the following Master Contract(s) will provide services to students with exceptional needs per Education Code 56157 and 56365-56366.7 on the basis of each pupil's Individualized Education Program (IEP).

Nonpublic, Nonsectarian School/Agency	Location	Start Date	End Date	Invoice Amount	Funding Source
Jump and Schout Therapy	Brea, CA	1/12/2024	6/30/2024	per rate sheet	Special Education

Board Approved: January 11, 2024



# 12. a. 2. Staff Development 🥖

## **Supporting Documents**

Staff Development

### LA HABRA CITY SCHOOL DISTRICT REQUEST FOR APPROVAL/RATIFICATION OF PROFESSIONAL DEVELOPMENT PROGRAMS

GENERAL PROGRAM	LOCATION	DATE	OVERVIEW	ATTENDEE(S)	ESTIMATED EXPENSE	
CITE Annual Conference	Sacramento	11/27/23 - 11/30/23	To learn about the latest technology tools to help improve teaching and learning	David Soto Benjamin No	\$4,128.00	EEBG
OC Counselor Symposium	Anaheim	2/7/2024	To engage in workshops focused on taking steps to empower students and staff	Cammie Nguyen Kimberly Michel Alyssa Campos Andrea Campos Elaine Young Julie Cruz Emily Rolon Thien Do Alyssa Martinez Heidi Quirk	\$3,490.00	EEBG
School Services of CA · LCAP	Virtual	12/12/2023	New requirements for LCAP accountability and LCFF equity multiplier	Carrie Aponte	\$275.00	Unrestricted
2024 CASBO Annual Conference	Palm Springs	4/7/24 - 4/10/24	School business intensive training	Carrie Aponte Myra Padilla	\$3,800.00	Unrestricted
Superintendent Symposium	Indian Wells	1/24/24 - 1/26/24	Collaborative leadership for student success	Mario A. Carlos	\$1,600.00	Unrestricted
TCAP Courageous Creativity	Anaheim	6/18/24 - 6/20/24	Leadership training in CA arts education	Jennifer McCully Kathy McClintock Kathryn Mayfield Jasmine Frias	\$3,600.00	Learning Recovery
CA Assoc of School Transportation Officials Annual Conference	Garden Grove	2/24/24 - 2/25/24	Review new laws, rules and regulations governing school pupil transportation	David Richardson Randall Bostic	\$798.00	Unrestricted

## LA HABRA CITY SCHOOL DISTRICT REQUEST FOR APPROVAL/RATIFICATION OF PROFESSIONAL DEVELOPMENT PROGRAMS

GENERAL PROGRAM	LOCATION	DATE	OVERVIEW	ATTENDEE(S)	ESTIMATED EXPENSE	
AI K-12 Deeper Learning Summit	Anaheim	3/1/24 - 3/2/24	Advance knowledge of artificial intelligence in education and the impact on students	Jody Green	\$539.00	EEBG



# 12. a. 3. Memberships 🥔

## Supporting Documents

Memberships

## La Habra City School District Memberships

ORGANIZATION	PERIOD	FEES	EMPLOYEE	PO#	ACCOUNT#
Southern California School Band & Orchestra Association	2023 / 2024	\$120.00	Gerardo Carvajal / IMS	T30P1204	Donations



## 12. b. BUSINESS SERVICES



# 12. b. 1. Contract Reports - Business Services 🥔

# Supporting Documents



**Business Services** 



**Board of Education** EMILY PRUITT, President SUE PRITCHARD, Ph.D., Clerk/Vice-President ADAM ROGERS, Member JUSTIN RODGERS, Member OFELIA HANSON, Member

500 North Walnut, La Habra, California 90631-3769

MARIO A. CARLOS, Ed.D., Superintendent

#### **REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / BUSINESS SERVICES**

PROGRAM	LOCATION	START DATE	END DATE	CONSULTANT	INVOICE AMOUNT	FUNDING SOURCE
RATIFICATION						
DSA construction inspection services for the installation of two shade structures	Arbolita	12/15/2023	3/31/2024	BPI Inspection Services	\$7,600.00	Bond
Services for soil, special inspection and materials testing for shade project	Arbolita	12/18/2023	6/28/2024	MGTL Inc.	\$11,200.00	Capital Facilities
Internet access for up to 10 GB and support	District	7/1/2023	6/30/2024	Orange County Department of Education (#10003568)	N/A	N/A
Services for bus driver trainings and maintain records in compliance with CHP and DMV	District	1/1/2024	6/30/2024	Valerie Arellano	\$5,000.00	Transportation



# 12. b. 2. Expenditures Report 🥖

# Supporting Documents



Expenditures

Warrant Reports: November 29, 2023 – December 29, 2023

Approve warrants numbered 30-095069 through 30-095355 for the amount of \$2,372,852.42 as presented:

General Fund	\$1,535,408.65
Child Development	\$214.36
Nutrition Services	\$94,477.18
Building Fd GO Bond S-2012E	\$216,914.87
Capital Facilities	\$405,028.99
Special Reserve FD for Capital Outlay	\$120,808.37
	Child Development Nutrition Services Building Fd GO Bond S-2012E Capital Facilities

TOTAL \$2,372,852.42



## 12. b. 3. Field Contracts 🖉

## **Supporting Documents**

Field Contracts



Board of Education EMILY PRUITT, President SUE PRITCHARD, Ph.D., Clerk/Vice-President ADAM ROGERS, Member JUSTIN RODGERS, Member OFELIA HANSON, Member

MARIO A. CARLOS, Ed.D., Superintendent

## **REQUEST FOR RATIFICATION OF FIELD CONTRACTS**

VENDOR	DESCRIPTION	LOCATION	AMOUNT
A-n-W Construction Inc.	Labor and materials to install District supplied trench drain and replace trench boxes	Ladera Palma	\$47,120.00
A-n-W Construction Inc.	Labor and materials to excavate, form, pour and finish curb at the bottom of chain link fence	District	\$15,788.00
California Arborist Complete Tree Care Inc.	Labor, materials and dump fees to trim trees	Las Positas, Ladera Palma	\$25,625.00
Century Paving	Labor and materials to furnish and install safety steps truncated domes	Sierra Vista	\$2,250.00
East Whittier Glass & Tinting	Labor and materials to provide and install graffiti film and tempered glass with window film	Las Positas, Imperial	\$2,373.00
Environmental Management Technologies Inc.	Labor and materials to pressure wash, clean up and properly dispose of hazardous oil waste from bus yard	District	\$5,911.00
Extreme Window Tinting LLC	Labor and materials to furnish and install metal window blinds	Las Positas	\$1,788.00
Extreme Window Tinting LLC	Labor and materials to furnish and install window screens	Las Positas	\$2,943.00
Golden Coast Construction	Labor and materials to add an additional course of blocks to retain walls	Ladera Palma	\$6,700.00
J. Rodriguez Tree Care Maintenance Inc.	Labor, materials and dump fees for select tree trimmings and removals	Various	\$12,540.00
Matt Brooks Backflow Testing	Labor and materials to complete the annual backflow testing of 45 units	Various	\$2,925.00
MJ Wiretech	Labor and materials to install power outlets	Las Positas, Sierra Vista	\$1,950.00
Ricardo Mejia Construction LLC	Labor and materials to remove and replace three damaged exterior beams and to remove and replace rain gutter and down spout	Ladera Palma	\$13,692.00



Board of Education EMILY PRUITT, President SUE PRITCHARD, Ph.D., Clerk/Vice-President ADAM ROGERS, Member JUSTIN RODGERS, Member OFELIA HANSON, Member

## La Habra City School District

500 North Walnut, La Habra, California 90631-3769

MARIO A. CARLOS, Ed.D., Superintendent

Chada Ctructures Inc	Lober and materials to provide and install	Lawrence (	<b>#400 440 04</b>
Shade Structures Inc.	Labor and materials to provide and install two hip shade structures	Imperial	\$128,419.84
Tom's Plumbing & Drain Service	Labor and materials for the emergency water main break repair	Washington	\$6,325.00
Tom's Plumbing & Drain Service	Labor and materials for sewer line repairs	Las Lomas	\$3,800.00
Tom's Plumbing & Drain Service	Labor and materials to mole and install irrigation lines	Las Positas	\$3,250.00
Wolverine Fence	Labor and materials to furnish and install guardrail	El Cerrito	\$5,120.00
Wolverine Fence	Labor and materials to remove existing link fencing fabric, replace missing bottom rail, furnish and install new beige Privamax chain link fencing	District	\$23,800.00
Wolverine Fence	Labor and materials to furnish and install three-sided chain link cage around the gas meter	El Cerrito	\$4,230.00



# 12. b. 4. Surplus 🥔

# Supporting Documents



## La Habra City School District

To:	Board of Trustees
From:	Manuel Tafoya, Supervisor Purchasing and Stores
Date:	January 11, 2024
CC:	Superintendent
Re:	Surplus Equipment

#### **Background:**

The District warehouse and maintenance yard has accumulated and stored various equipment.

#### **Rationale:**

The District warehouse and maintenance yard space is very limited. It is the intention of District staff to dispose of those items that are no longer suitable for District use.

#### **Recommended Action:**

It is recommended the Board of Trustees declare the below obsolete items as surplus and authorize District staff to dispose of these items at public auction, private sale, donate to charity, dispose of at the local public dump, or by other means allowed by Ed. Codes 17545 and 17546.

1.	1994 GMC Cube Van	License# E883564	Vehicle# 56
2.	Square Cat 2014 Floor Machine	Serial# 1322079489	Asset Tag# 100016
3.	Square Cat 2014 Floor Machine	Serial# 1322079488	Asset Tag# 100015
4.	Rockwell Delta Wood Lathe	Serial# EH5699	Asset Tag# 000860
5.	Craftman Router, M: 23940	N/A	Asset Tag# 002486
6.	Parks 130 Planer	13116	Asset Tag# 000870
7.	Rockwell Delta Uniplaner	1700973	Asset Tag# 05786
8.	Windsor Presto 3 Mini Extractor	10030120004498	Asset Tag# 7577
9.	Hobart Mixer	N/A	Asset Tag# 000301
10.	Milk Cooler	N/A	Asset Tag# 100200
11.	Milk Cooler	N/A	Asset Tag# 100309

12. Various old maintenance, facilities and warehouse storage containers, equipment, furniture and supplies that are beyond economical repair or otherwise obsolete.

#### **Financial Implications, if any:**

None.



## **12. c. PERSONNEL SERVICES**



# 12. c. 1. Separations 🥔

# Supporting Documents



# La Habra City School District

То:	Board of Trustees
From:	Danelle Bautista, Director of Classified Personnel/Insurance Supervisor Sheryl Tecker, Ed.D., Associate Superintendent of Human Resources
Date:	January 11, 2024
CC:	Superintendent
Re:	Separations

NAME/JOB TITLE/ SCHOOL	HIRE DATE	REASON	EFFECTIVE DATE
<u>CERTIFICATED</u> Lu, Tianci Music Teacher Arbolita	10/19/2023	Resignation	12/21/2023
<b>CLASSIFIED</b>			
Alvarado, Maria I A I-SE Ladera Palma	02/23/2023	Resignation	12/21/2023
Breen, Emily I A I-SE Las Lomas	02/09/2023	Resignation	12/8/2023
Chavez, Yessica Community Liaison Washington	02/08/2019	Resignation	12/22/2023
Meseck, Mark Cafeteria Worker Washington	05/02/2023	Resignation	12/21/2023
Nieto, Janie Satellite Kitchen Lead Arbolita	10/02/1991	Retirement	12/27/2023
Ossa, Nancy Educational Assistant Sierra Vista	03/07/2006	Resignation	12/21/2023

# La Habra City School District

NAME/JOB TITLE/ SCHOOL	HIRE DATE	REASON	EFFECTIVE DATE
Umar, Elisa I A I-SE Sierra Vista	10/09/2023	Resignation	12/1/2023

**Board Approved: January 11, 2024** 



## 12. c. 2. New Hires Ø

## **Supporting Documents**



# La Habra City School District

То:	Board of Trustees
From:	Danelle Bautista, Director of Classified Personnel/Insurance Supervisor Sheryl Tecker, Ed.D., Associate Superintendent of Human Resources
Date:	January 11, 2024
CC:	Superintendent
Re:	Ratification of New Employees

		-	HIRE DATE
SCHOOL			

ADMINISTRATION Gonzalez Sandoval, Patricia Asst Supt of Ed Services District Office	Admin	7-4	\$86,828.61/year (pro-rated)	1/22/2024
<b>CLASSIFIED</b>				
Hernandez, Janine Student Supervisor Sierra Vista	Probationary	Student Supervisor	\$16.25/hour	11/16/2023
Mendez-Facundo, Monica I A III-SE/Behavior Las Lomas	Probationary	23-2	\$22.36/hour	11/16/2023
**Russell, Madeline I A III-SE/Behavior Early Learning	Probationary	23-2	\$22.36/hour	11/16/2023
*Sanabria, Briana Satellite Kitchen Lead Nutrition Services	Probationary	16-6	\$22.90/hour	12/4/2023
**Sardisco, Nicholas Student Supervisor Ladera Palma	Probationary	Student Supervisor	\$16.25/hour	11/27/2023
CLASSIFIED MANAGEM	IENT			
*Richardson, David Director of Transportation Transportation	Probationary	67-1+8 yrs longevity	\$9,843/month	11/8/2023

\*Promoted from another position \*\*Previously substitute status

**Board Approved: January 11, 2024** 



# 12. c. 3. Change of Status 🖉

# Supporting Documents

Change of Status

# La Habra City School District

То:	Board of Trustees
From:	Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Date:	January 11, 2024
CC:	Superintendent
Re:	Change of Status

NAME/JOB TITLE/ LOCATION	CHANGE	FROM	то
<b>CLASSIFIED</b>			
Lira, Melissa I A I-SE Walnut	Hours	3.5/day	7/day
Meda, Sophia Student Supervisor Ladera Palma	Hours	3/day	3.5/day
Robinson, Brandon Physical Education Asst District Office	Hours	5.75/day	7/day

## **Board Approved: January 11, 2024**



## **13. GENERAL MATTERS**



## 13. a. Information Item: First and Possible Final Reading of New/Revised Board Policies 🥔

#### Recommended Action

It is recommended the Board of Trustees approve the first and possible final reading of new/revised Board Policies per California School Board Association recommendation for:

Board Policy 0520.1 – Comprehensive and Targeted School Improvement Board Policy 6163.4 – Student Use of Technology

Motion\_\_\_\_\_ Second\_\_\_\_\_

Board Action\_\_\_\_\_

Supporting Documents

Board Policies Memo - First and Possible Final Reading

Policy 0520.1 - Comprehensive And Targeted School Improvement

Policy 6163.4 - Student Use Of Technology

# La Habra City School District

To:	Board of Trustees
From:	Gina Cosylion, Executive Assistant to Superintendent
Date:	January 11, 2024
CC:	Superintendent
Re:	First and Possible Final Reading of Select Board Policies

#### **Background:**

La Habra City School District has existing policies in place, but on occasion, certain policies need to be updated and/or new policies need to be adopted using California School Board Association's (CSBA) samples.

#### **Rationale:**

Due to changes and updates to the law, below are recommended updates and/or new policies for our District:

#### POLICIES

#### **Board Policy 0520.1 – Comprehensive and Targeted School Improvement**

Policy addresses the state's accountability system, developed in response to federal Title I requirements, to provide interventions to schools identified by CDE for CSI, TSI, or ATSI. Policy includes criteria for the identification of schools, requirements for a school improvement plan, and actions to be taken if implementation of the school plan is unsuccessful after a specified period of years.

#### Board Policy 6163.4 – Student Use of Technology

Update our current policy in conjunction with the Responsibility Use Policy (RUP) for students.

#### **Recommended Action:**

Recommend the Board of Trustees approve the first and final reading of the new/updated Board Policies.

#### **Financial Implication, if any:**

None.

Policy 0520.1: Comprehensive and Targeted School Improvement

First and Final Reading: 1/11/24

The Governing Board is committed to enabling all district students to meet state academic achievement standards. The district shall provide support and assistance to increase student achievement in all district schools, especially any school that has been identified by the California Department of Education (CDE) as in need of comprehensive support and improvement (CSI), targeted support and improvement (TSI), or additional targeted support and improvement (ATSI).

When any school is identified for CSI, TSI, or ATSI, the Superintendent or designee shall notify the school community, including the principal, teachers, and parent/guardians of students of the school, of the identification and, if applicable, shall inform the school of the student subgroup(s) which are consistently underperforming at the school.

## <mark>School Plan</mark>

Upon receiving notification from CDE that a district school has been identified as eligible for CSI, TSI, or ATSI, the district shall, in partnership with principals, other school leaders, teachers, and parents/guardians, develop and implement a plan to improve student outcomes at the school. The plan shall: (20 USC 6311)

- Be based on all state indicators in the California School Dashboard, including student performance against state-determined long-term goals, except that any school subject to the state's Dashboard Alternative School Status that has fewer than 100 students may focus on the state indicators that are more applicable to the nature of its program
- 2. Be based on a school-level needs assessment
- 3. Include evidence-based interventions
- 4. If the school is identified for CSI or ATSI, identify resource inequities, which may include a review of district and school-level budgets, to be addressed through implementation of the plan

The school plan for student achievement developed pursuant to Education Code 64001 may serve as the school improvement plan required for CSI, TSI, or ATSI, provided that the plan meets the requirements of 20 USC 6311. (Education Code 64001)

The school improvement plan shall be submitted to the Board for approval. (20 USC 6311)

If any district school is identified for CSI, the district's local control and accountability plan shall include descriptions of how the district provides support to CSI school(s) in developing the CSI plan and how the district will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

#### **Monitoring and Intervention**

*The Board and the Superintendent or designee shall regularly review the performance of each school identified for CSI, TSI, or ATSI.* 

After two years of implementing the school plan, if any such school has been unsuccessful in improving student outcomes to a level that exceeds initial eligibility criteria, the district shall identify the problem and take additional action as necessary.

If a school identified for CSI fails to improve student outcomes within four years to a level that exceeds the CSI eligibility criteria, it shall be subject to more rigorous interventions that include, but are not limited to, partnering with an external entity, agency, or individual with demonstrated expertise and capacity to:

- 1. Conduct a new needs assessment that focuses on systemic factors and conduct a root cause analysis that identifies gaps between current conditions and desired conditions in student performance and progress
- 2. Use the results of the analysis along with stakeholder feedback to develop a new improvement plan that includes:
  - a. A prioritized set of evidence-based interventions and strategies
  - b. A program evaluation component with support to conduct ongoing performance and progress monitoring

The Governing Board recognizes that schools demonstrating the lowest performance on state indicators of student achievement need to develop and implement a comprehensive approach to school improvement in order to improve student learning. The Board shall provide all necessary support and assistance to any such high priority-school to help ensure a quality education for all students.

(cf. 0400 - Comprehensive Plans)-

(cf. 0500 - Accountability)

(cf. 9000 - Role of the Board)

Whenever the Superintendent of Public Instruction (SPI) invites any district school to participate in the High-Priority Schools Grant Program, the Board shall hold a public hearing at a regularly scheduled meeting to discusswhether or not to apply for participation and how to address the needs of the school and its students. If it is determined that the school will not accept the invitation to participate, the Board shall hold a public hearing at a regularly scheduled meeting to discuss the reasons and rationale for the decision and to explain how the districtintends to address the needs of the school and its students. Neither of these discussions shall be placed on the consent calendar. (Education Code 52055.615)

(cf. 9322 - Agenda/Meeting Materials)

When the Board holds any public hearing required for this program, written notice shall be sent to representative parent organizations, including the parent-teacher association, parent-teacher clubs, and school site councils, and may be sent directly to parents/guardians in accordance with Education Code 48985. Notice also shall be sent to all local major media outlets, the local mayor, all members of the city council, all members of the county board of supervisors, the county superintendent of schools, and the county board of education. (Education Code 52055.615)

The Board shall, at a regularly scheduled meeting, approve an action plan for each participating school and certify that it contains all the essential components specified in Education Code 52055.625. (Education Code 52055.630)

#### (cf. 9322 - Agenda/Meeting Materials)

In reviewing the proposed school action plan, the Board shall consider, at a minimum, the resources necessary to implement the plan, implications for the district's collective bargaining agreements, alignment of the action plan with the Title I local educational agency plan and/or other improvement plans, and the extent to which strategies in the plan are focused on areas of greatest need as identified through achievement data, self-assessments, and other district reports.

(cf. 3100 - Budget)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 6171 - Title I Programs)

The Superintendent or designee shall coordinate all school improvement efforts to provide a coherent strategyaddressing student needs.

(cf. 0420 - School Plans/Site Councils)

(cf. 0520 - Intervention for Underperforming Schools) (cf. 0520.2 - Title I Program Improvement Schools) (cf.

0520.3 - Title I Program Improvement Districts) (cf. 0520.4 - Quality Education Investment Schools) (cf.

#### 6020 Parent Involvement)

The Board shall closely monitor the progress of any school participating in the program. The Superintendent or designee shall provide the Board with regular reports on the status and results of school improvement efforts. As necessary, the Board may direct the school site council to review and revise the school action plan in order to-raise student achievement. In the event that school improvement efforts do not produce adequate growth in-achievement after two or more years of receiving program funding to implement the action plan, the Board shall-cooperate with the SPI and the State Board of Education in the development of strategies to help the school-succeed.

#### Policy 6163.4: Student Use of Technology

First and Final Reading: 1/11/24

The Governing Board intends that technological resources provided by the district be used in a *safe and* responsible and proper manner in support of the instructional program and for the advancement of student learning. All students using these resources shall receive instruction in their proper and appropriate use.

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

(cf. 0440 - District Technology Plan)

(cf. 1113 - District and School Web Sites) (cf. 4040 - Employee Use of Technology) (cf. 5131 - Conduct)

(cf. 6163.1 - Library Media Centers)

The Superintendent or designee shall notify students and parents/guardians about authorized uses of district <del>computers technology</del>, user obligations and responsibilities and consequences for unauthorized use and/or unlawful activities in accordance with <del>district regulations and the district's Responsible Use</del> <del>Policy this Board policy and the District's Responsible Use Policy</del>.

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts) (cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process: Students with Disabilities) (cf. 5145.12 - Search and

Seizure)

The Superintendent or designee shall provide age-appropriate instruction regarding the district's Responsible Use Policy, including instruction on the safe use of social networking sites and other Internet services including, but not limited to, the dangers of posting personal information online, misrepresentation by online predators, and how to report inappropriate or offensive content or threats, behaviors that constitute cyberbullying, and how to respond when subjected to cyberbullying.

(cf. 6143 - Courses of Study)

The Superintendent or designee, with input from students and appropriate staff, shall regularly review this policy, the accompanying administrative regulation, and other relevant procedures to help ensure that the district adapts to changing technologies and circumstances.

Use of District Computers for On-Line Services/Internet Access

The Superintendent or designee shall ensure that all district computers with Internet access have a technology protection measure that blocks or filters Internet access to visual depictions that are obscene, child pornography, or harmful to minors, and that the operation of such measures is enforced. (20 USC 7001, 47 USC 254)

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

Student use of district computers to access social networking sites is prohibited. To the extent possible, the Superintendent or designee shall block access to such sites on district computers with Internet access.

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

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

Before a student is authorized to use district technology, the student and his/her parent/guardian shall sign and return the Responsible Use Policy. In that agreement, the parent/guardian shall agree not to hold the district or any district staff responsible for the failure of any technology protection measures or user mistakes or negligence and shall agree to indemnify and hold harmless the district and district staff for any damages or costs incurred.

The district reserves the right to monitor student use of technology within the jurisdiction of the district without advance notice or consent. Students shall be informed that their use of district technology, including, but not limited to, computer files, email, text messages, instant messaging, and other electronic communications, is not private and may be accessed by the district for the purpose of ensuring proper use. Students have no reasonable expectation of privacy in use of the district technology. Students' personally owned devices shall not be searched except in cases where there is a reasonable suspicion, based on specific and objective facts, that the search will uncover evidence of a violation of law, district policy, or school rules.

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

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

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

#### Internet Safety

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

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

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

The district's Responsible Use Policy shall establish expectations for appropriate student conduct when

using the Internet or other forms of electronic communication, including, but not limited to, prohibitions against:

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

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



## 13. b. Action Item: Approval of Contract with Abound Food Care 🥔

## **Recommended Action**

It is recommended the Board of Trustees approve the contract between Abound Food Care and La Habra City School District for the donations of food to comply with SB 1383.

Second\_\_\_\_\_

Motion\_\_\_\_

Board Action\_\_\_\_\_

## **Supporting Documents**



Abound Food Care Memo

Agreement-Abound Food Donation Program

# La Habra City School District

To:	Board of Trustees
From:	Mayra Trejo, Nutrition Services Supervisor
Date:	January 11, 2024
CC:	Superintendent
Re:	Abound Food Care Donation Program

#### **Background:**

Senate Bill 1383 (SB 1383) and Food Recovery is a California state mandate to reduce organic waste destined for landfills by 75%. It requires that by 2025 California will recover 20% of edible food that would otherwise be sent to landfills, to feed people in need.

Local education agencies with on-site food facilities must fulfill SB 1383 requirements by January 1, 2024.

#### **Rationale:**

Public schools and school districts, state agencies, special districts, and federal facilities must:

- Establish food recovery programs and strengthen their existing food recovery networks
- Food donors must arrange to recover the maximum amount of their edible food that would otherwise go to landfills
- Food recovery organizations and services that participate in SB 1383 must maintain records

#### **Recommended Action:**

It is recommended the Board of Trustees approve the contract between Abound Food Care and La Habra City School District for the donations of food to comply with SB 1383.

## Financial Implications, if any:

None.



# Reports - Donor Agreement

# This agreement is between LA HABRA CITY SCHOOL DISTRICT and Abound Food Care

The following users have digitally signed the agreement:

Digital Signature	Date	IP
Cheryl Eubanks	2023-12-13 18:44:40	209.79.68.225

# Donor Agreement

I have read this agreement carefully and agree to the terms between us/we (Donor/Generator) and Abound Food Care (food recovery service). This agreement meets all requirements under California Senate Bill 1383, Article 10, Section 18991.3. Commercial Edible Food Generators will recover the maximum amount of edible food that would otherwise be sent to the landfills. We shall comply with this section of the agreement by (1) Abound Food Care or its food recovery organization partner agencies will collect excess edible food with the purpose of recovering it (2) Arrange pick up for the donation to be sent to food recovery organization(s).

Click here to read entire agreement



#### AGREEMENT FOR SERVICES BETWEEN FOOD GENERATOR AND Abound Food Care

This Agreement ("Agreement") is made and entered into as of the date of last signature below ("Effective Date") by and between <u>La Habra City School Dish</u>" ("Donor") and Abound Food Care ("Abound"). Donor and Abound are collectively referred to as "Party" or "Parties".

WHEREAS, Donor wishes to provide its excess edible food ("Goods") that would otherwise be disposed to Abound; and

WHEREAS, Abound works with a network of food repurposing kitchens and nonprofit organizations ("Partners") including, but not limited to: (A) A food bank as defined in Section 113783 of the Health and Safety Code; (B) A nonprofit charitable organization as defined in Section 113841 of the Health and Safety code; and, (C) A nonprofit charitable temporary food facility as defined in Section 113842 of the Health and Safety Code; and

WHEREAS, Abound engages in the collection or receipt of edible food from commercial edible food generators and makes that edible food available to the public via its Partners; and

WHEREAS, Abound facilitates the transfer and tracking of edible food donations; and

WHEREAS, Abound also facilitates the direct transfer of edible food donations from donors to Partners; and

WHEREAS, Donor wishes to provide Abound access to Goods; and

WHEREAS, Abound wishes to receive Goods from Donor and make it available through its Partners for distribution to the public without charge.

NOW, THEREFORE, the Parties hereto agree as follows:

## I) Donation

## A) Free Distribution

Donor hereby donates the Goods to Abound. Abound represents and warrants that (i) the Goods will be provided to organizations which distribute food for free, (ii) Abound and its Partners are nonprofit organizations that are operating for religious, charitable, or educational purposes and do not provide net earnings to, or operate in any other manner that inures to the benefit of, any officer, employee, or shareholder of the organizations, (iii) Abound and its Partners are knowledgeable of the standards to properly recondition donated food or grocery products, and (iv) Abound and its Partners are not providing anything of monetary value to Donor in consideration of the Goods.

## **B)** Inspection

Abound and its Partners shall inspect the Goods to the best of their ability and determine

if the Goods are fit for human consumption. If the Goods are found to be deficient, Abound and its Partners shall NOT distribute the Goods directly or indirectly to the public; Abound or its Partner will also notify Donor of the deficiency.

#### **II)** Allowable Foods

## A) Foods Acceptable and/or Preferred

Foods accepted and/or preferred for Food Recovery under this Agreement are listed and described in Exhibit B.

## **B)** Conditions for Refusal

Abound reserves the right to refuse food at any time due to food safety concerns, improper storage, provision of items not agreed upon for Food Recovery, and/or food not currently needed by Abound.

Donor agrees to provide food that meets all food safety standards in accordance with Paragraph III of this Agreement and not knowingly or intentionally provide foods that do not meet these standards.

Abound or its Partner may reject at point of pick up any donation of Goods that cannot be distributed or used for human consumption.

Rejection by Abound of Goods provided will be done so in good faith.

## **C)** Food Dumping

DONOR WILL NOT KNOWINGLY PROVIDE GOODS UNFIT FOR HUMAN CONSUMPTION, FORCE FOOD RECOVERY AFTER ABOUND CAPACITY HAS BEEN REACHED, OR INTENTIONALLY DELIVER GOODS OUTSIDE OF THE COLLECTION WINDOW SPECIFIED BY ABOUND. DOING SO JEOPARDIZES LIABILITY AND BRAND PROTECTION AND MAY RESULT IN IMMEDIATE TERMINATION OF THIS AGREEMENT.

## **III)** Food Safety Requirements and Protocols

Abound will implement agreed upon food safety steps to ensure the proper handling, transportation, and distribution of Goods. Food safety guidelines and best practices will be implemented in accordance with the County's Environmental Health Department guidelines and California Retail Food Code (Cal Code).

Both Abound and Donor will maintain compliance with all federal, State, and local regulations for safe food handling and food safety recordkeeping requirements prior to and during transportation, storage, and handling.

When applicable, Donor shall at all times maintain all licenses and permits required by the

State of California and any other governmental authorities, including, without limitation, local and municipal governmental authorities, to operate a food establishment in accordance with the services provided by Donor.

In the event of a food recall, Donor will notify Abound of the specifics of the recall.

All food advisories, warnings, and recalls, including voluntary recalls, must be handled in compliance with all issued local, State, and federal instructions.

Donor shall follow food safety procedures identified in Cal Code and the FDA Food Code ensuring proper temperatures, storage and time controls are met.

## **IV)** Transportation and Storage

#### **A)** Transportation

Abound agrees to collect Goods utilizing materials and processes to maintain food safety. Abound and its Partners may use volunteers, staff, or hired drivers to collect and transport the Goods. The Donor also has an option to self-haul the Goods to Abound or a Partner.

## B) Missed, Delayed, or Canceled Pick-Ups

In the event of a delayed collection or the need for multiple Abound pick-ups, Donor will retain possession of the food and maintain safe storage and handling of the food until the delivery/collection can be rescheduled or find alternative solutions if the food cannot be delivered in a safe or timely manner.

In the event that Donor does not have food available or there is a delay in the availability of the food on a previously scheduled pick-up day and time, Donor agrees to contact Abound as early as possible. If scheduled pick-up was to be made by a Partner, Donor will contact the Partner as early as possible.

Both Parties will notify each other of closures and holidays that may affect transportation.

Multiple delays or missed pick-ups without immediate notification by Abound may be grounds for termination of this Agreement. If delays or missed pick-ups were pick-ups scheduled to be made by a Partner, Donor shall first notify Abound and provide Abound the opportunity to take corrective action.

In most cases, Abound will require at least 24 hours' notice to complete the pickup of the food donation.

## C) Equipment/Recovery Materials Protocols

All food recovery equipment, utensils, supplies and materials shall be maintained, stored, transported, or used in a manner that prevents contamination of the food.

#### V) Documentation and Recordkeeping

In accordance with SB1383, Donor will maintain food donation records and a copy of this Agreement on site.

Abound agrees to cooperate with Donor or designee for reporting to local, state, and federal agencies, as applicable.

#### **VI)Entire Agreement**

This Agreement contains the entire Agreement between the Parties to this Agreement with respect to the subject matter herein and supersedes all prior understandings, agreements, representations and warranties, if any, whether oral or written, expressed, or implied, with respect to said subject matter.

#### **VII)** Contacts

Donor and Abound will each appoint and identify a staff member or staff members to serve as a primary contact(s) for notices and other communications including in-store communications between departments.

When a Partner is scheduled to pick-up Goods, Abound shall provide Partner contact information to Donor to facilitate direct coordination between Donor and Partner.

#### VIII) Term

This Agreement shall continue in full force and effect until terminated by either Party. Either Party may terminate this Agreement, with or without cause, upon written notice to the other Party with 30-day notice to the other Party.

#### **IX) Non-Performance**

In the event of non-performance or substandard performance under the terms of this Agreement, the violating Party will cooperate with non-violating Party in addressing the problem.

In the event of repeated and verifiable violations and after all reasonable efforts to correct have been exhausted, each Party has the right to terminate this Agreement with 7-day notice to the other Party. The Donor, under the obligations of SB1383, is still required to participate in Edible Food Donation and should contact the Donor's designated partner Food Recovery Service.

#### X) Force Majeure

Neither Party will be liable for any failure or delay in performing an obligation under this Agreement that is due to any of the following causes, to the extent beyond its reasonable control: acts of God, accident, riots, war, terrorist act, epidemic, pandemic, quarantine, civil

- 4 -

commotion, breakdown of communication facilities, breakdown of web host, breakdown of internet service provider, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, or explosion.

#### **XI)** Confidentiality

Information gained under this Agreement can only be used to comply with applicable state and local laws and shall not be sold or shared in any manner by either Party without express approval of the other Party. Information may be shared if required by law or determination by a court of competent jurisdiction; in such case the Party required to share information shall notify the other Party prior to sharing of information.

#### XII)Use of Names and Trademarks

Neither Party shall use the name, nor any trademark of the other Party without express approval from that Party.

#### XIII) Law and Jurisdiction

This Agreement shall be governed by and construed in accordance with the laws of the State of California and applicable federal law, including, without limitation, the Bill Emerson Good Samaritan Food Donation Act and the California Good Samaritan Food Donation Act. Both Donor and Abound are familiar with the Good Samaritan laws referenced in this subsection that limit liability to gross negligence and intentional misconduct. Any dispute arising out of this Agreement shall be heard in a court of competent jurisdiction in Orange County, CA.

# Exhibit B: Acceptable and Not Acceptable Food Donations

# Acceptable Food

	Non-Perishable	Perishable	Prepared
Food Type	Shelf Stable packaged foods	Dry foods, refrigerated foods, frozen foods, produce	Cold Prepared Foods, frozen Prepared Foods, baked goods, edible trimmings from preparation process
Examples of Food Items	Canned, boxed or packaged foods	Bread, produce, meat, bread, dairy, juice	Prepared meat, poultry entrees, pasta, pizza, vegetables, chilled foods, etc.
Packaging Requirements	Non-Perishable foods must be in unopened packaging that maintains the container integrity with no leaks, cracks, missing or incomplete labels, or other indicators that the contents have been compromised.	Perishable foods, excluding whole/unpackaged produce, must be in their original, sealed packaging to maintain the integrity of the contents; and shall be stored in temperature-controlled packaging, including a time/temperature log if applicable.	Prepared Foods must be contained in clean, sealable, and food safe containers; packaged separately to avoid cross contamination; and shall be stored in temperature-controlled packaging and include a time/temperature log, if applicable.

Label Requirements Shelf stable and packaged foods should have all original and legible labels from the manufacturer.	Common name of the product; and place of business of the manufacturer, packer, or distributor; net quantity of the contents; ingredients listed in order of prominence, code date	The name and location of donor; production and/or recommended discard date
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# Unacceptable Food

Foods	Food Conditions	Conditional Acceptance
Expired Baby Food Products, homemade food items, Gas flushed greens, alcohol	Any items that are not fit for human consumption; items that do not meet Cal Code standards	Expired goods may be donated if the items are still fit for human consumption
Rusted, bulging cans, cans dented at the crease		
Products with visible spoilage, mold, putrid odor		
Opened containers		
Items exposed to consumer contact		

	Products exposed to environmental damage (e.g. fire)	
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Regular Meeting 01/11/2024 - 06:00 PM

# **14. INSTRUCTION AND PERSONNEL**



## 14. a. Action Item: Approval of School Accountability Report Cards (SARC) 🥔

### **Recommended Action**

It is recommended the Board of Trustees approve the publication of the 2022-23 SARC for Arbolita, El Cerrito, Ladera Palma, Las Lomas, Las Positas, Sierra Vista, Walnut, Imperial, and Washington Schools.

Motion\_\_\_\_\_

Second\_\_\_\_\_

Board Action\_\_\_\_\_

## **Supporting Documents**

- 占 SARC Memo
  - 2023\_School\_Accountability\_Report\_Card\_Arbolita\_Elementary\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_El\_Cerrito\_Elementary\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_Ladera\_Palma\_Elementary\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_Las\_Lomas\_Elementary\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_Las\_Positas\_Elementary\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_Sierra\_Vista\_Elementary\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_Walnut\_Elementary\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_Imperial\_Middle\_School\_20240108
- 2023\_School\_Accountability\_Report\_Card\_Washington\_Middle\_School\_20240108

# La Habra City School District

To:	Board of Trustees
From:	Emily Flesher, Director of Special Programs and Assessment
Date:	January 11, 2024
CC:	Superintendent
Re:	2022-2023 School Accountability Report Card (SARC)

### **Background:**

Since November 1988, state law has required that schools receiving state funding prepare and distribute a School Accountability Report Card (SARC). A similar requirement is also contained in the federal Elementary and Secondary Education Act (ESEA). The purpose of the report card is to provide parents and the community with important information about each school. A SARC can be an effective way for a school to report on its progress in achieving goals. The public may also use a SARC to evaluate and compare schools on a variety of indicators.

As of this date, LHCSD is awaiting a complete data update from the California Department of Education (CDE). The attached SARCs are incomplete and updated versions will be made available when all data is released by CDE, which should be available prior to the February 1st deadline to post SARCs to district and school websites.

The following sections will be updated as soon as CDE makes them available:

- Pupil Outcomes: CAASPP (22-23)
- Engagement: Chronic Absenteeism (22-23)
- School Climate & Safety Plan: Suspensions and Expulsions (22-23)
- Other SARC Information: Class Size for Elementary Schools (22-23)
- Other SARC Information: Class Size for Secondary Schools (22-23)

### **Rationale:**

The governing board of each school district needs to approve the publication of its schools' SARCs. Furthermore, the local educational agencies need to make these School Accountability Report Cards available through the Internet or through paper copies. La Habra City School District's SARCs are made available, in English and Spanish, on the District's website under both Schools and Parent Information. In addition, paper copies are available upon request at the local school site or at the District Office.

### **Recommended Action:**

It is recommended the Board of Trustees approve the 2022-23 School Accountability Report Card for each school site.

### **Financial Implications, if any:**

None.

# **Arbolita Elementary School**

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



# General Information about the School Accountability Report Card (SARC)

**SARC Overview** 



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at https://www.cde.ca.gov/ta/ac/sa/.
- For more information about the LCFF or the LCAP, see the CDE LCFF web
  page at <u>https://www.cde.ca.gov/fg/aa/lc/</u>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

**DataQuest** 



DataQuest is an online data tool located on the CDE DataQuest web page at <u>https://dq.cde.ca.gov/dataquest/</u> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

### California School Dashboard



Internet Access

The California School Dashboard (Dashboard) https://www.caschooldashboard.org/ reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

### 2023-24 School Contact Information

School Name	Arbolita Elementary School
Street	1001 E Brookdale Ave.
City, State, Zip	La Habra, CA 90631
Phone Number	(562) 690-2352
Principal	Jennifer McCully-Rodriguez
Email Address	jmccully-rodriguez@lahabraschools.org
School Website	https://www.lahabraschools.org/arbolita/
County-District-School (CDS) Code	30665636028930

### 2023-24 District Contact Information

District Name	La Habra City Elementary School District
Phone Number	(562) 690-2305
Superintendent	Dr. Mario Carlos
Email Address	district@lahabraschools.org
District Website	www.lahabraschools.org

## 2023-24 School Description and Mission Statement

On behalf of the students and staff at Arbolita Visual and Performing Arts Academy, it is a pleasure to provide you with information about our school. We were named a California Distinguished School and Title I Achievement School in 2014. Only three other schools in Orange County were similarly recognized. The staff is committed to providing our students with a safe, stimulating, and positive learning environment. Our teachers work closely in grade-level teams to plan meaningful instruction based on the Common Core State Standards. It is our goal for students to become lifelong learners who are responsible citizens, fluent readers, problem solvers, and effective communicators.

Every teacher at Arbolita Elementary School is committed to quality education in all content areas, including the Arts. Our staff considers building partnerships with families to be a high priority. We encourage all of our families to be involved in our classrooms, PTA, School Site Council, English Language Advisory Committee, and more. Please come and visit us! We would love for you to meet the Arbolita Team!

Our teachers meet weekly in Professional Learning Communities (PLC) to set goals based on standards, develop assessments

### 2023-24 School Description and Mission Statement

for each goal, and discuss ways in which to support students not meeting goals. They share strategies for best practices, look at student work, and plan instruction for future learning.

To maximize student achievement, we differentiate our reading instruction to provide support and extension to students reading at a variety of levels. This differentiated reading time provides each of our students an opportunity to achieve high levels of reading success regardless of their ability level. Students are evaluated to determine their current levels in reading. Teachers meet together to scaffold the students, plan progress monitoring, and plan interventions. Support personnel is utilized to support this process. The scaffolding method provides support to students as they learn a concept, then the support is removed as students achieve competence. Small group instruction is also used in math to ensure students are meeting grade-level standards.

Six years ago, our school became the Visual and Performing Arts Academy for the district. We have a piano lab, music/choir teacher, band instruction, visual arts through Art Masters, Disney Musicals in Schools, opportunities for participation in performances, and much, much more. In 2019, Arbolita was recognized as the only elementary school in Orange County to receive the California Department of Education's Exemplary Arts in Education Award.

# About this School

2022-23 Studen	t Enrollment by	Grade Lev	vel

Grade Level	Number of Students
Kindergarten	63
Grade 1	57
Grade 2	56
Grade 3	65
Grade 4	41
Grade 5	58
Grade 6	62
Total Enrollment	402

### 2022-23 Student Enrollment by Student Group

	·
Student Group	Percent of Total Enrollment
Female	50.5%
Male	49.5%
Asian	1.2%
Black or African American	1%
Filipino	2.2%
Hispanic or Latino	86.3%
Two or More Races	1.5%
White	4.7%
English Learners	24.1%
Foster Youth	0.7%
Homeless	1%
Socioeconomically Disadvantaged	87.8%
Students with Disabilities	13.9%

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement						
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	16.90	97.75	166.90	88.93	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.26	12115.80	4.41
Unknown	0.30	2.25	20.20	10.81	18854.30	6.86
Total Teaching Positions	17.30	100.00	187.70	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement						
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	15.60	97.87	172.50	91.26	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.10	0.61	12001.50	4.30
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28
Unknown	0.30	2.13	15.30	8.11	15831.90	5.67
Total Teaching Positions	15.90	100.00	189.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

## Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

#### Year and month in which the data were collected

September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption A		Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Gr TK-5: McGraw Hill (Wonders), 2017 Gr 6: Amplify, 2017	Yes	0
Mathematics	Gr TK-5: The Math Learning Center Bridges & Number Corners, 2018 Gr 6: The Center for Mathematics and Teaching, Math Links, 2018	Yes	0
Science	Gr TK-5: Imagine Learning, Twig Science California. 2022 Gr 6: Prentice Hall, 2002	Yes	0
History-Social Science	Gr TK-5: McMillan/McGraw Hill, 2007 Gr 6:Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0

### School Facility Conditions and Planned Improvements

Principal, Jennifer McCully-Rodriguez and Head Custodian, Jason Munier

### Year and month of the most recent FIT report

September 25, 2023

System Inspected	Rate Good	Rate Fair	Repair Needed and Action Laken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Х		Work order submitted to remove/replace concrete and add drainage in amphitheater. This is not sewer related, it is storm drain.
Interior:	Х		

2023 School Accountability Report Card

School Facility Conditions and Planned Improvements								
Interior Surfaces								
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х							
Electrical	Х							
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Х							
<b>Safety:</b> Fire Safety, Hazardous Materials	Х							
Structural: Structural Damage, Roofs	Х							
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Х							

Overall Facility Rate								
Exemplary	Good	Fair	Poor					
	Х							

# **B. Pupil Outcomes** State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

### **College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	25		40		47	
Mathematics (grades 3-8 and 11)	18		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	219	214	97.72	2.28	32.71
Female	116	114	98.28	1.72	33.33
Male	103	100	97.09	2.91	32.00
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	195	190	97.44	2.56	30.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	42	42	100.00	0.00	19.05
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	194	189	97.42	2.58	27.51
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	37	35	94.59	5.41	8.57

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	219	213	97.26	2.74	30.52
Female	116	113	97.41	2.59	27.43
Male	103	100	97.09	2.91	34.00
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	195	190	97.44	2.56	27.37
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	42	42	100.00	0.00	14.29
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	194	188	96.91	3.09	27.13
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	37	35	94.59	5.41	5.71

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	10		26.74		29.47	

## 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	57	57	100.00	0.00	28.07
Female	32	32	100.00	0.00	25.00
Male	25	25	100.00	0.00	32.00
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American	0	0	0	0	0
Filipino					
Hispanic or Latino	50	50	100.00	0.00	26.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	11	11	100.00	0.00	0.00
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	49	49	100.00	0.00	18.37
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	15	15	100.00	0.00	6.67

# **B. Pupil Outcomes**

# **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

# C. Engagement

# State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

### 2023-24 Opportunities for Parental Involvement

We have many ways for parents to participate in the life of our school, and we depend on parents to keep our programs running smoothly. Parents can join our School Site Council (SSC) and English Language Advisory Committee (ELAC) to work with administration to help make financial, program, and school decisions. All parents of our students are vital to our advisory committees. We hold Open Mic with the Principal meetings four times a year to provide a public forum for disseminating information and responding to questions. We also have a community liaison who provides parents with several opportunities to become involved in their child's education. These opportunities include parent education classes, volunteering opportunities, fitness class, computer classes, and other parent leadership activities.

Room parents help our teachers with special projects in the classroom and serve as chaperones on field trips. Our PTA members help with activities throughout the year such as: Buck a Book, Red Ribbon Week, Fall Family Fun Nights, Holiday Family Fun Night, Family Reading and Math Nights, Holiday Gift Shop, Arbolita Arts Festival, book fairs, the annual color run, performances, and more. We ask all parents to attend Back-to-School Night in the fall, Open House in the spring (Arbolita Arts Festival), and parent conferences in October and January/February. We appreciate our parent volunteers, and are always looking for more ways to help our parents become more involved. Please contact our principal for information.

## 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	427	421	98	23.3
Female	216	213	43	20.2
Male	211	208	55	26.4
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	6	6	1	16.7
Black or African American	4	4	2	50.0
Filipino	9	9	1	11.1
Hispanic or Latino	369	363	86	23.7
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	6	6	2	33.3
White	21	21	4	19.0
English Learners	106	106	28	26.4
Foster Youth	4	4	2	50.0
Homeless	10	10	3	30.0
Socioeconomically Disadvantaged	373	368	95	25.8
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	78	74	17	23.0

# C. Engagement

# **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

# Suspensions and Expulsions

This table displays suspensions and expulsions data.									
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	0.90		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group				
Student Group	Suspensions Rate	Expulsions Rate		
All Students	1.17	0		
Female	0	0		
Male	2.37	0		
Non-Binary				
American Indian or Alaska Native	0	0		
Asian	0	0		
Black or African American	0	0		
Filipino	0	0		
Hispanic or Latino	1.36	0		
Native Hawaiian or Pacific Islander	0	0		
Two or More Races	0	0		
White	0	0		
English Learners	0	0		
Foster Youth	0	0		
Homeless	0	0		
Socioeconomically Disadvantaged	1.34	0		
Students Receiving Migrant Education Services	0	0		
Students with Disabilities	2.56	0		

### 2023-24 School Safety Plan

Staff members monitor the school grounds and in classrooms 30 minutes before school starts, during bathroom breaks, and at dismissal. Teachers regularly review the rules for safe, responsible, and respectful behavior in school and on the playground. We have a closed campus that is fully fenced. Visitors must enter the school through the main office and sign in. Using our new automated system, parents receive badges to wear throughout their stays on campus once safe. Furthermore, we are a PBIS (Positive Behavior Interventions and Supports) school that strives to promote safe and responsible school behavior through positive incentives, clear behavior expectations and specific behavior supports needed for our students to succeed.

We revise our School Safety Plan annually; it was last revised in September 2023. The plan includes procedures for emergencies, exit routes, and supplies. This plan is shared with our staff, School Site Council/Advisory and Information Committee, and English Language Learner Committee. It is also available in the office for review. We currently house a three-day food and water supply for our students and staff in the event of an emergency. We practice regular fire, lock-down and earthquake drills throughout the year to review the procedures that would keep our students, staff and families safe during an emergency. In addition to our School Safety Plan, we have a Safe Schools Action Plan. Included in this plan are our mission statement, school narrative, and goals regarding people and programs at Arbolita Visual and Performing Arts Academy.

# **D. Other SARC Information** Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	11	5	2	
1	18	2	2	
2	21	1	1	
3	15	2	2	
4	13	4	1	
5	13	4	1	
6	18	6	12	

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	15	5		
1	27		2	
2	17	2	2	
3	21	1	1	
4	20	1	2	
5	30		2	
6	27		12	

### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multigrade level classes.

Grade Level Average	Number of Classes with	Number of Classes with	Number of Classes with	
Grade Lever	Class Size	1-20 Students	21-32 Students	33+ Students

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	804

### 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.5
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.8
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	2

### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$23,346	\$7,615	\$15,730	\$110,555
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	55.1	15.5
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	81.8	26.6

### Fiscal Year 2022-23 Types of Services Funded

Federal Title I and Local Control Funding Formula Supplemental and Concentration funds support low-income students and help pay for school support staff, including a library technician. In addition, these funds pay for educational aides who work with teachers and small groups of students to improve learning opportunities. We also use these resources for materials and supplies for our classrooms, library, and computer lab; for translators for parent conferences; for professional development for staff, and for parent involvement activities. We also use these funds for a full-time counselor for our students. Our PTA raises funds for field trips, assemblies, and programs through our annual jog a thon, restaurant nights, book fairs and catalog fundraisers. These funds help us buy more books for our library as well.

### Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,524	\$54,046
Mid-Range Teacher Salary	\$81,279	\$84,515
Highest Teacher Salary	\$119,156	\$110,867
Average Principal Salary (Elementary)	\$152,045	\$136,841
Average Principal Salary (Middle)	\$149,524	\$141,477
Average Principal Salary (High)	\$0	\$137,985
Superintendent Salary	\$265,000	\$217,473
Percent of Budget for Teacher Salaries	34.56%	32.43%
Percent of Budget for Administrative Salaries	5.96%	5.62%

### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. In 2017-2018, training focused on English Language Arts adoptions: Wonders, and Amplify. In 2018-2019 training focused on new Mathematics adoptions, Bridges, and Math Links. In 2019-2021, training focused on developing Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. In 2021-2022, we focused on MTSS and iReady with additional training on safety and technology integration during the COVID-19 pandemic. In 2022-2023 we continued focusing on MTSS as well as training focused on the new Elementary Science adoption. In 2022-2024, Arbolita has been working on reading and writing strategies schoolwide.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus. In 2023-2024, mathematics was our focus. Staff at all sites have received professional development and training as it relates to the newly adopted mathematics framework.

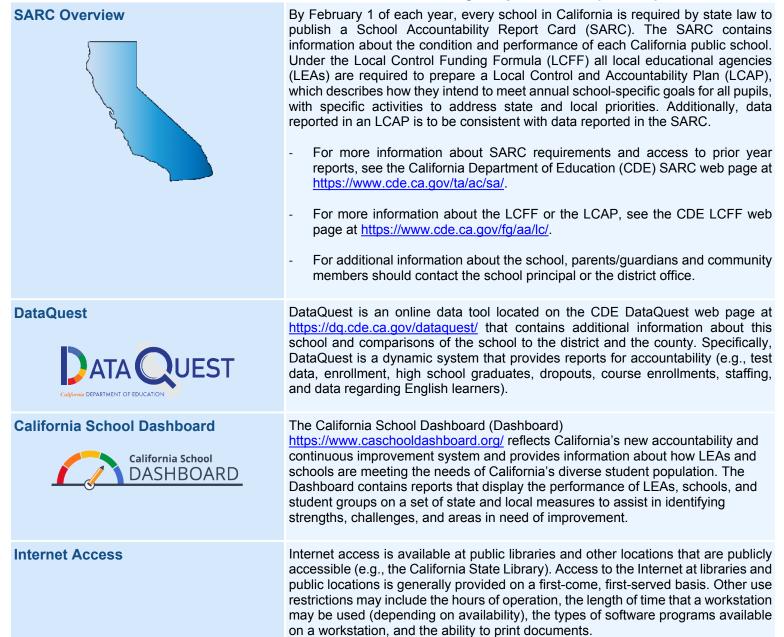
This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4

# **El Cerrito Elementary School** 2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



# General Information about the School Accountability Report Card (SARC)



2023-24 School Contact Inform	2023-24 School Contact Information			
School Name	El Cerrito Elementary School			
Street	1051 North Hillside St.			
City, State, Zip	La Habra, CA 90631			
Phone Number	(562) 690-2340			
Principal	Deanna Putnam			
Email Address	dputnam@lahabraschools.org			
School Website	https://www.lahabraschools.org/elcerrito/			
County-District-School (CDS) Code	30665636028948			

2023-24 District Contact Information					
District Name         La Habra City Elementary School District					
Phone Number	(562) 690-2305				
Superintendent	Dr. Mario Carlos				
Email Address	district@lahabraschools.org				
District Website	www.lahabraschools.org				

### 2023-24 School Description and Mission Statement

At El Cerrito Elementary, students are engaged in structured Computer Science lessons and activities throughout core subject areas. These activities include learning programming languages and how to apply what they learn using Scratch, LEGO Education and Minecraft Education Edition. Students are empowered to become problem solvers using precise commands and directions to code a solution. These experiences contribute to student ownership of their work, and deep and meaningful learning in all content areas. Three times a year, our Epic Build Showcases feature student culminating projects that are shared with families and the greater community. In addition, our STEM lab, which includes a variety of technology tools such as 3-D printers, Spheros, and Ozobots, is a place where students interact with technology in new and different ways, allowing them to engage in collaborative projects, thereby ensuring their future success through meaningful and engaging learning activities both during the school day and in our after school programs.

As a California Pivotal Practice, Gold Ribbon, PBIS Gold Level Recognition Award, and Title I Academic Achievement Award School, meaningful learning opportunities are happening at El Cerrito! A continual focus on student learning is at the forefront of all we do. All instructional activities are designed to provide students with opportunities for future success. Teachers meet weekly in Professional Learning Community groups to collaborate and discuss student achievement, possible intervention and enrichment opportunities and how to differentiate instruction to meet the needs of all students. Colin Powell said, "If you are going to achieve excellence in big things, you develop the habit in little matters." We firmly believe when children have the opportunity to learn in a safe, positive environment that promotes and encourages respect and responsibility, all things are possible!

We look forward to a strong partnership with families as we strive to provide the best school community for students and families. Your support is a key component to the success of our students. We welcome and encourage parents to take an active role in their child's education. We strongly believe in "teamwork" because when the best and brightest come together, the possibilities are endless!

# About this School

2022-23 Student Enrollment by Grade Level							
Grade Level	Number of Students						
Kindergarten	80						
Grade 1	57						
Grade 2	56						
Grade 3	59						
Grade 4	55						
Grade 5	68						
Grade 6	53						
Total Enrollment	428						

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment						
Female	40.4%						
Male	59.6%						
American Indian or Alaska Native	0.2%						
Asian	1.4%						
Black or African American	0.7%						
Filipino	2.1%						
Hispanic or Latino	82.2%						
Native Hawaiian or Pacific Islander	0.2%						
Two or More Races	3.3%						
White	8.9%						
English Learners	17.8%						
Foster Youth	0.2%						
Socioeconomically Disadvantaged	76.6%						
Students with Disabilities	20.1%						

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement										
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent				
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	14.70	86.53	166.90	88.93	228366.10	83.12				
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53				
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08				
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.26	12115.80	4.41				
Unknown	2.20	13.47	20.20	10.81	18854.30	6.86				
Total Teaching Positions	17.00	100.00	187.70	100.00	274759.10	100.00				

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement										
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent				
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	18.40	97.21	172.50	91.26	234405.20	84.00				
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74				
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.10	0.61	12001.50	4.30				
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28				
Unknown	0.50	2.79	15.30	8.11	15831.90	5.67				
Total Teaching Positions	18.90	100.00	189.10	100.00	279044.80	100.00				

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

## Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

#### Year and month in which the data were collected

September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Gr TK-5: McGraw Hill (Wonders), 2017 Gr 6: Amplify, 2017	Yes	0
Mathematics	Gr TK-5: The Math Learning Center Bridges & Number Corners, 2018 Gr 6: The Center for Mathematics and Teaching, Math Links, 2018	Yes	0
Science	Gr TK-5 Imagine Learning Twig Science California, 2022 Gr 6: Prentice Hall, 2002	Yes	0
History-Social Science	Gr TK-5: McMillan/McGraw Hill, 2007 Gr 6:Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0

### School Facility Conditions and Planned Improvements

Principal, Deanna Putnam and Head Custodian, Steve Aviles

### Year and month of the most recent FIT report

September 15, 2023

System Inspected	Rate Good	Rate Poor	
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	Х		
Interior: Interior Surfaces	Х		
Cleanliness:	Х		

School Facility Conditions and Planned	d Impr	oveme	ents					
Overall Cleanliness, Pest/Vermin Infestation								
Electrical	Х							
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Х							
<b>Safety:</b> Fire Safety, Hazardous Materials	Х							
Structural: Structural Damage, Roofs	Х							
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Х							

### **Overall Facility Rate**

Exemplary	Good	Fair	Poor
	Х		

## **B. Pupil Outcomes** State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

### **College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	40		40		47	
Mathematics (grades 3-8 and 11)	32		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	236	233	98.73	1.27	37.34
Female	82	81	98.78	1.22	40.74
Male	154	152	98.70	1.30	35.53
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino	199	196	98.49	1.51	34.69
Native Hawaiian or Pacific Islander					
Two or More Races					
White	16	16	100.00	0.00	43.75
English Learners	37	36	97.30	2.70	11.11
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	187	186	99.47	0.53	33.87
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	50	49	98.00	2.00	16.33

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	236	234	99.15	0.85	38.84
Female	82	81	98.78	1.22	37.97
Male	154	153	99.35	0.65	39.31
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino	199	197	98.99	1.01	35.45
Native Hawaiian or Pacific Islander					
Two or More Races					
White	16	16	100.00	0.00	40.00
English Learners	37	37	100.00	0.00	5.41
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	187	186	99.47	0.53	34.46
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	50	49	98.00	2.00	33.33

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	35.19		26.74		29.47	

## 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	66	65	98.48	1.52	32.31
Female	20	20	100.00	0.00	30.00
Male	46	45	97.83	2.17	33.33
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	58	57	98.28	1.72	29.82
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	12	12	100.00	0.00	8.33
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	54	54	100.00	0.00	29.63
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	13	12	92.31	7.69	8.33

# **B. Pupil Outcomes**

# **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	99	99	99	99	99

# C. Engagement

# State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

### 2023-24 Opportunities for Parental Involvement

We provide multiple opportunities for parents to become involved in school activities and support student learning. Parents can join our School Site Council (SSC), which works closely with the administration to help make important financial decisions. Parents of English learners are vital to our ELAC. Room parents and volunteers help our teachers with special projects in the classroom and serve as chaperones on field trips.

Our dedicated PTA works diligently to support our teachers and students throughout the school year. They tirelessly help and sponsor Buck-A-Book, food tasting events, assemblies, and field trips. We ask all parents to attend Back-to-School Night in the fall, all three Epic Build Showcases, parent conferences twice a year, and other family events throughout the school year. We appreciate our parent volunteers and are always looking for more ways to help our parents become more involved in their child's education. Please contact our principal to find out how you can help.

### 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	463	450	123	27.3
Female	185	183	59	32.2
Male	278	267	64	24.0
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	1	1	0	0.0
Asian	7	6	0	0.0
Black or African American	4	3	2	66.7
Filipino	9	9	4	44.4
Hispanic or Latino	384	374	102	27.3
Native Hawaiian or Pacific Islander	1	1	1	100.0
Two or More Races	14	14	3	21.4
White	39	38	11	28.9
English Learners	86	82	24	29.3
Foster Youth	1	1	0	0.0
Homeless	1	1	1	100.0
Socioeconomically Disadvantaged	353	348	103	29.6
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	106	104	29	27.9

# C. Engagement

# **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

### Suspensions and Expulsions

This table displays s	uspensions a	and expulsio	ns data.						
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	1.18		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group
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Student Group	Suspensions Rate	Expulsions Rate
All Students	1.08	0
Female	0	0
Male	1.8	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	1.04	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	2.56	0
English Learners	2.33	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	1.42	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	0	0

#### 2023-24 School Safety Plan

Staff members monitor the school grounds for 20 minutes before school as well as during supervised breaks. Teachers and support staff regularly teach, practice, and review the rules for safe, respectful, and responsible behavior in school and on the playground. All visitors are required to enter the school through the main office and sign in. They receive a badge to wear throughout their stay on campus.

We revise our School Safety Plan annually; it was last revised in the fall of 2023. The plan includes procedures for emergencies, exit routes, and supplies. This plan is shared with our staff, School Site Council/Parent Advisory Committee, and English Language Learner Committee. It is also available in the office for review. We currently house a three-day food and water supply for our students and staff in the event of an emergency. We practice fire drills and hold earthquake drills throughout the year.

In addition to our School Safety Plan, we have a Safe School Action Plan. Included in this plan are our mission statement, school narrative, and goals regarding people and programs at El Cerrito School.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	8	8		
1	11	4	1	
2	14	3	1	
3	18	2	2	
4	15	3	1	
5	14	4	1	
6	12	18	6	

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	9	9		
1	8	6		
2	21	1	2	
3	15	2	2	
4	14	3	2	
5	14	2	2	
6	15	23	6	
Other	8	1		

#### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

	Average lass Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
--	----------------------	---	---------------------------------------	-------------------------------------

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	428

2023 School Accountability Report Card

### 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	1.5

#### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$23,067	\$7,906	\$15,161	\$110,862
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	51.7	15.8
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	78.8	26.9

#### Fiscal Year 2022-23 Types of Services Funded

Federal Title I funds help support staff development for teachers to improve instructional practice, pay for supplemental resources and materials to support curriculum and instruction and pay for parent-involvement activities throughout the school year. In addition, our dedicated educational assistants are also funded through Title I and work directly with students in our reading and math programs.

Supplemental and Concentration funds pay for bilingual educational assistants who provide direct services to students in need. These funds are also used to purchase materials and supplies for classrooms and pay for translators for parent conferences.

Our PTA also raises funds for field trips, assemblies, and classroom supplies throughout the year.

### Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,524	\$54,046
Mid-Range Teacher Salary	\$81,279	\$84,515
Highest Teacher Salary	\$119,156	\$110,867
Average Principal Salary (Elementary)	\$152,045	\$136,841
Average Principal Salary (Middle)	\$149,524	\$141,477
Average Principal Salary (High)	\$0	\$137,985
Superintendent Salary	\$265,000	\$217,473
Percent of Budget for Teacher Salaries	34.56%	32.43%
Percent of Budget for Administrative Salaries	5.96%	5.62%

#### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. In 2017-2018, training focused on English Language Arts adoptions: Wonders, and Amplify. In 2018-2019 training focused on new Mathematics adoptions, Bridges, and Math Links. In 2019-2021, training focused on developing Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. In 2021-2022, we focused on MTSS and iReady with additional training on safety and technology integration during the COVID-19 pandemic. In 2022-2023 we continued focusing on MTSS as well as training focused on the new Elementary Science adoption.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus. In 2023-2024, mathematics was our focus. Staff at all sites have received professional development and training as it relates to the newly adopted mathematics framework.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4

# Ladera Palma Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



### General Information about the School Accountability Report Card (SARC)

**SARC Overview** 



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <a href="https://www.cde.ca.gov/ta/ac/sa/">https://www.cde.ca.gov/ta/ac/sa/</a>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <a href="https://www.cde.ca.gov/fg/aa/lc/">https://www.cde.ca.gov/fg/aa/lc/</a>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

**DataQuest** 



DataQuest is an online data tool located on the CDE DataQuest web page at <u>https://dq.cde.ca.gov/dataquest/</u> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



Internet Access

The California School Dashboard (Dashboard) https://www.caschooldashboard.org/ reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

### 2023-24 School Contact Information

School Name	Ladera Palma Elementary School
Street	2151 East Brookdale
City, State, Zip	La Habra, CA 90631
Phone Number	(562) 690-2348
Principal	Dr. Rosamaria Murillo
Email Address	rmurillo@lahabraschools.org
School Website	https://www.lahabraschools.org/laderapalma/
County-District-School (CDS) Code	30665636028963

### 2023-24 District Contact Information

District Name	La Habra City Elementary School District
Phone Number	(562) 690-2305
Superintendent	Dr. Mario Carlos
Email Address	district@lahabraschools.org
District Website	www.lahabraschools.org

### 2023-24 School Description and Mission Statement

At Ladera Palma, we are extremely proud of our spectacular Dual Immersion Program. It was established in 2014 and has grown yearly! We now are able to offer Dual Immersion TK to 6th grades on one campus. Our Dual Immersion (DI) offers native Spanish speakers and native English speakers an opportunity to maintain and develop their first language while acquiring native-like communication and literacy skills in a second language. The Dual Immersion Program follows a 90:10 model that focuses on Spanish Immersion first with sequential bilingual/bi-literate skills acquired in English. English is added to the curriculum incrementally so that by fifth grade, students are receiving instruction for 50% of the day in both English and Spanish until Eighth grade. Dual Immersion staff is committed to continuing to incorporate Visual and Performing Arts, Project-Based Learning, and Coding to our students' curriculum through the target language, Spanish. Additionally, we have also opened the first TK Dual Immersion program in our surrounding area!

Our program's vision is "To inspire and model multi-lingual, multi-literacy, and multicultural values so that we contribute to a positive and more accepting global community". We will accomplish this through: Explore, Commit, Take Action and Celebrate/Empower. We aligned our program's foundation with the Three Pillars of Dual Language Education. As well, our

### 2023-24 School Description and Mission Statement

school goals are aligned to these tenets. The first goal is that our students achieve bilingualism and bi-literacy. Our goal is for all of our students to be able to speak, understand, read and write in both languages. Our second goal is that all of our students reach high academic achievement levels in both languages. We measure and monitor our students' skills continuously, using assessments in both languages. Our third and final goal is that all of our students are able to develop cross-cultural competence skills and understanding. Through culturally responsive instruction and curriculum, we explore various cultural celebrations and education, focusing specifically on the culture of Latin America.

To reach these goals, it is very important that the entire school work as a team. The Ladera Palma staff demonstrates a deep commitment to working as a united Professional Learning Community (PLC). To this end, our teachers meet regularly to discuss student achievement; plan collaboratively; follow professional lines of inquiry to further their professional learning; and work collaboratively to review and revise instructional plans and goals. Additionally, our teachers exemplify being life-long learners as they continuously search for effective instructional pedagogy and support research to further our goals as a Dual Immersion school.

Our school is also committed to empowering and engaging our students' families and community. Our students can succeed in a community that supports and nurtures their quest for a multilingual, multi-literate, and multicultural education. To this end, our staff works diligently in collaboration with our parents to create an academically and culturally-rich learning environment. Parents are offered a variety of opportunities to become involved in their school through volunteering, community events, parent education classes, clubs, and through our PTA. We realize the power of working collaboratively with our families to augment our students' education. Additionally, we work closely with our community institutions to provide support or extension opportunities for our students and their families.

# About this School

# 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	116
Grade 1	100
Grade 2	77
Grade 3	95
Grade 4	63
Grade 5	71
Grade 6	50
Total Enrollment	572

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	53.1%
Male	46.9%
American Indian or Alaska Native	0.2%
Asian	1.6%
Black or African American	0.5%
Hispanic or Latino	92%
Native Hawaiian or Pacific Islander	0.3%
Two or More Races	1.4%
White	3.8%
English Learners	28.1%
Foster Youth	0.2%
Homeless	0.2%
Socioeconomically Disadvantaged	67.5%
Students with Disabilities	5.2%

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement									
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent			
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	22.10	98.49	166.90	88.93	228366.10	83.12			
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53			
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08			
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.26	12115.80	4.41			
Unknown	0.30	1.47	20.20	10.81	18854.30	6.86			
Total Teaching Positions	22.50	100.00	187.70	100.00	274759.10	100.00			

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement									
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent			
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	23.60	98.58	172.50	91.26	234405.20	84.00			
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74			
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.10	0.61	12001.50	4.30			
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28			
Unknown	0.30	1.38	15.30	8.11	15831.90	5.67			
Total Teaching Positions	24.00	100.00	189.10	100.00	279044.80	100.00			

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <a href="https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp">https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</a>.

#### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

#### Year and month in which the data were collected

September 2023

Subject	Adoption		Percent Students Lacking Own Assigned Copy	
Reading/Language Arts	Gr TK-5: McGraw Hill (Maravilas), 2017 Gr 6: Amplify, 2017	Yes	0	
Mathematics	Gr TK-5: The Math Learning Center Bridges & Number Corners, 2018 Gr 6: The Center for Mathematics and Teaching, Math Links, 2018	Yes	0	
Science	Gr TK-6 FOSS Science	Yes	0	
History-Social Science	Gr TK-5: McMillan/McGraw Hill, 2007 Gr 6:Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0	
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0	

### School Facility Conditions and Planned Improvements

Principal, Rosamaria Murillo

#### Year and month of the most recent FIT report

October 5, 2023

System Inspected	Rate Good	Rate Poor	Popair Noodod and Action Lakon or Plannod
Systems: Gas Leaks, Mechanical/HVAC, Sewer	х		
Interior: Interior Surfaces	х		
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х		

School Facility Conditions and Planned Improvements								
Electrical	Х							
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Х							
<b>Safety:</b> Fire Safety, Hazardous Materials	Х							
Structural: Structural Damage, Roofs	Х							
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Х							

### **Overall Facility Rate**

Exemplary	Good	Fair	Poor
	Х		

### **B. Pupil Outcomes**

### **State Priority: Pupil Achievement**

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### **College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	43		40		47	
Mathematics (grades 3-8 and 11)	39		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	274	274	100.00	0.00	39.42
Female	142	142	100.00	0.00	38.03
Male	132	132	100.00	0.00	40.91
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino	0	0	0	0	0
Hispanic or Latino	254	254	100.00	0.00	38.58
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners	66	66	100.00	0.00	7.58
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	181	181	100.00	0.00	32.04
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	13	13	100.00	0.00	0.00

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	274	274	100.00	0.00	38.75
Female	142	142	100.00	0.00	31.91
Male	132	132	100.00	0.00	46.15
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino	0	0	0	0	0
Hispanic or Latino	254	254	100.00	0.00	36.65
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners	66	66	100.00	0.00	9.09
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	181	181	100.00	0.00	32.40
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	13	13	100.00	0.00	0.00

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	38.46		26.74		29.47	

### 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	70	70	100.00	0.00	31.43
Female	38	38	100.00	0.00	31.58
Male	32	32	100.00	0.00	31.25
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	67	67	100.00	0.00	31.34
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White	0	0	0	0	0
English Learners	18	18	100.00	0.00	0.00
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	50	50	100.00	0.00	22.00
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities					

### **B. Pupil Outcomes**

## **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

### C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

### 2023-24 Opportunities for Parental Involvement

Ladera Palma offers a variety of opportunities for parents to be involved in the life of our school. Many family and community members volunteer through the PTA, as classroom helpers, fundraising, monthly parent meetings, Community Read Aloud Days, Read Across America Activities, Field Day, and by participating as decision makers in School Site Council and English Learners Advisory Committee. These governing bodies work with the administration to help make financial decisions. We use a variety of electronic means to communicate efficiently and effectively with our parents. Teachers use REMIND and our AERIES Parent Square to communicate on a regular basis with families. The principal sends weekly updates and announcements as needed on Parent Square as well as a monthly newsletter.

In addition, we invite parents to attend our Back-to-School Night in the fall and Open House in the spring, and parent-teacher conferences in October and February. Additionally, our community liaison organizes a variety of parent education classes such as Nutrition Classes, Positive Discipline classes, and other areas identified by parents as a need through our parent surveys. We also offer parent clubs. Currently, we offer a Garden Club, Art Club, and Copy Club that meet regularly for parent education opportunities that then serve as parent leadership opportunities. We also coordinate several community events to contribute to our community such as our Día de los Muertos Festival, our Clothing Exchange, Fiesta de Mayo and other family and community events. We are proud to be able to offer in-person opportunities at our school for parent involvement that are safe and healthy. Our continued commitment to having our families participate in our students' educational lives is steadfast. To find out more or to volunteer at the school, please contact Principal Dr. Rosamaría Murillo at (562) 690-2348.

### 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	580	579	99	17.1
Female	309	308	48	15.6
Male	271	271	51	18.8
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	1	1	1	100.0
Asian	9	9	2	22.2
Black or African American	3	3	0	0.0
Filipino	0	0	0	0.0
Hispanic or Latino	534	533	94	17.6
Native Hawaiian or Pacific Islander	2	2	0	0.0
Two or More Races	8	8	1	12.5
White	22	22	1	4.5
English Learners	167	166	28	16.9
Foster Youth	2	2	0	0.0
Homeless	1	1	0	0.0
Socioeconomically Disadvantaged	391	390	77	19.7
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	42	42	10	23.8

# C. Engagement

# State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

### Suspensions and Expulsions

This table displays suspensions and expulsions data.									
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	0.68		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Sus	pensions and E	xpulsions b	v Student Gr	oup

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.86	0
Female	0	0
Male	1.85	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	0.94	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	0	0
English Learners	0.6	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	0.77	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	2.38	0

#### 2023-24 School Safety Plan

In compliance with state law, Ladera Palma has a Safe Schools Plan that is revised annually in the fall. The goals of the plan include providing all students and staff members with a safe teaching and learning environment, safe and secure travel to and from school, and making available district programs and approved community resources to students and parents. The plan includes procedures for emergencies and exit routes. This plan is reviewed by the staff and School Site Council annually. The staff has a copy of the plan in their staff handbook. We practice fire drills monthly, earthquake drills quarterly, and lockdown drills several times a year. In addition, we conduct a full disaster drill that includes mock scenarios. Emergency supplies are kept on site. Our district personnel make inspections of our playground equipment regularly.

The school provides a safe and secure educational environment and we implement a Positive Behavior Interventions and Supports (PBIS) system on campus. We also support a school culture where students, parents, staff, and community members effectively communicate in a manner that is respectful to all cultural, racial, and religious backgrounds. Visitors are required to check in and wear a badge while on campus.

### **D. Other SARC Information** Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

#### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	23		6	
1	25		4	
2	24		3	
3	28		3	
4	28		2	
5	29		2	
6	25		12	

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	13	10		
1	27		3	
2	24		4	
3	23		3	
4	27		3	
5	27		2	
6	29		12	

### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multigrade level classes.

Grade Level	Average	Number of Classes with	Number of Classes with	Number of Classes with
Grade Level	Class Size	1-20 Students	21-32 Students	33+ Students

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	572

#### 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	2

#### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$22,614	\$7,387	\$15,227	\$90,554
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	52.1	-4.4
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	79.1	6.8

#### Fiscal Year 2022-23 Types of Services Funded

Federal Title I funds help pay for the support part-time instructional assistants who work directly with students in our reading program daily. Since we are a Dual Immersion site, all the instructional assistants are bilingual and bi-literate and are able to provide support in Spanish and English for all students. Title I funds also pay for supplementary educational materials that support our Dual Immersion Goals and Instruction. Conferences and professional development opportunities for Dual Immersion professional learning are funded through Supplemental and Concentrated Funds (S&C) and Title 1.

The remainder of our Title I funding is spent throughout the school year to support staff-development related issues; technology services and applications; supplemental materials to support our curriculum and instruction; and parent involvement activities. Our PTA provides fundraising activities that support field trips and other educational opportunities for our students through the annual Color Run and other fund-raising activities.

The majority of our general school budget goes toward teacher salaries and benefits.

### Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category	
Beginning Teacher Salary	\$53,524	\$54,046	
Mid-Range Teacher Salary	\$81,279	\$84,515	
Highest Teacher Salary	\$119,156	\$110,867	
Average Principal Salary (Elementary)	\$152,045	\$136,841	
Average Principal Salary (Middle)	\$149,524	\$141,477	
Average Principal Salary (High)	\$0	\$137,985	
Superintendent Salary	\$265,000	\$217,473	
Percent of Budget for Teacher Salaries	34.56%	32.43%	
Percent of Budget for Administrative Salaries	5.96%	5.62%	

#### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. In 2021-2022, we focused on MTSS and iReady with additional training on safety and technology integration during the COVID-19 pandemic. In 2022-2023 we focused on vertical articulation and looking at student work through writing. This school year, 2023-2024, we have reviewed our Math CAASPP data and realized the need for more professional development in Math. We have contracted with UCLA Math Project to train the majority of the staff in CGI (Cognitively Guided Instruction) and have funded follow-up learning labs to support teacher practice in this area. Additionally, we are beginning to train with Thinking Maps to implement the Write from the Beginning Writing Curriculum. Finally, our school adopted FOSS (Full Option Science System) Science Curriculum from the UC Berkeley Lawrence Hall of Science and we are training all of our teachers on how to implement this rigorous program.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus. In 2023-2024, mathematics and writing across the curriculum are our foci. Additionally, our District has ensured that staff at all sites have received professional development and training as it relates to the newly adopted mathematics framework and as mentioned above, we have continued this focus at our school site through our work with the UCLA Math Project.

This table displays the number of school days dedicated to staff development and continuous improvement.

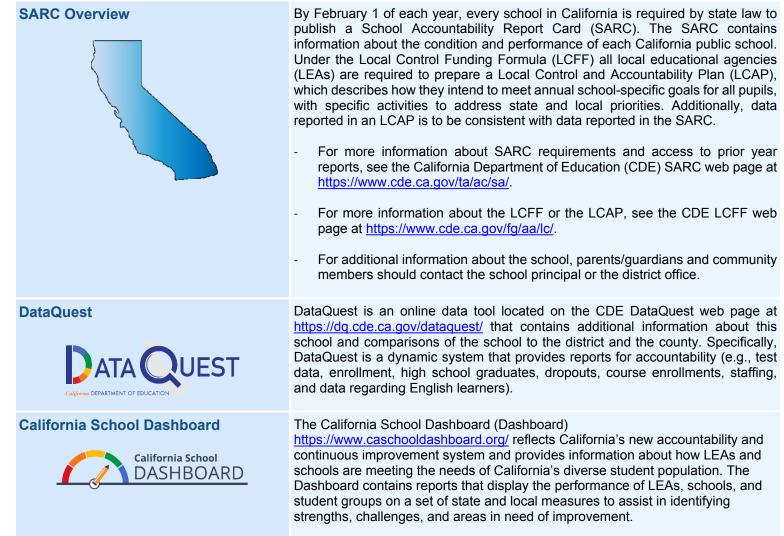
Subject		2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4

# Las Lomas Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



### General Information about the School Accountability Report Card (SARC)



Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

### 2023-24 School Contact Information

School Name	Las Lomas Elementary School	
Street	301 Las Lomas Dr.	
City, State, Zip	La Habra, CA 90631	
Phone Number	(562) 690-2353	
Principal	Pam Cunningham	
Email Address	pcunningham@lahabraschools.org	
School Website	https://www.lahabraschools.org/laslomas/	
County-District-School (CDS) Code	30665636028971	

### 2023-24 District Contact Information

District Name	La Habra City Elementary School District
Phone Number	(562) 690-2305
Superintendent	Dr. Mario Carlos
Email Address	district@lahabraschools.org
District Website	www.lahabraschools.org

#### 2023-24 School Description and Mission Statement

Las Lomas is a Transitional Kindergarten through Sixth Grade school located in La Habra. We are fortunate to have an extraordinary staff of 24 fully credentialed classroom teachers, a full time Resource Specialist, Psychologist, Counselor and a shared Speech/Language Therapist. In addition to our general education population, we also provide services for Early Learning Special Education, and LEAP for students identified as needing these support services. The staff is dedicated to providing a safe and engaging learning environment that promotes critical thinking and learning for our students. Our goal is to provide the skills necessary for our students to become productive citizens. The staff works extremely hard to impart the importance of being responsible, respectful students who strive to develop a love of learning.

Our Entrepreneur Exploration focus provides our students real-world experiences, through hands-on project-based learning opportunities. Through a close collaboration with the local businesses of La Habra, the students are becoming "innovation ready." These partnerships enable students to explore problems that focus on diverse community issues. Their young minds are inspired to engage in creating and learning beyond the textbook. These partnerships allow students to think creatively and critically about community issues and then develop the problem solving and communication skills necessary to be engaged learners for the challenging future ahead of them.

We are proud to offer additional enriching extra-curricular activities for our students. The Lang Lang Music Foundation provides our 2nd- 6th grade students the opportunity to learn keyboarding/piano skills with a trained music teacher two times a week. The Segerstrom Center for the Arts brings Disney Musicals in Schools for our fourth-sixth grade students. Students learn all about theater and perform a live musical theater production in the spring. All of these experiences will ultimately improve student academic performance, their attitudes toward career possibilities and motivate the students to persevere and seek out a variety of career options.

### 2023-24 School Description and Mission Statement

Our teachers work in weekly Professional Learning Communities (PLC) to collaborate and discuss student achievement. Intervention and enrichment opportunities are decided as well as how to differentiate instruction to meet the needs of all students. Teachers develop short-term goals for students and then use a variety of assessments to monitor student growth and adjust their instruction as needed in all instructional areas. Teachers are continuously asking themselves four key questions when discussing student achievement to ensure student success.

What do we expect students to learn? How will we know when they have learned it? How will we respond when they don't learn? How will we respond when they already know it?

The parents and the community are a key component to the success of our students; therefore, in addition to our passion for academic success for all of our students, our staff works hard to develop relationships with our parents and extended families. We strive to create an environment in which parents are partners in education here at Las Lomas.

Please come and visit us! We would love for you to meet the Las Lomas team and see what fantastic work our students are doing on a daily basis!

# About this School

### 2022-23 Student Enrollment by Grade Level

Number of Students
87
44
48
59
65
49
52
404

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	51.7%
Male	48.3%
American Indian or Alaska Native	0.2%
Asian	0.5%
Black or African American	0.2%
Filipino	2%
Hispanic or Latino	92.3%
Two or More Races	1%
White	2.5%
English Learners	35.9%
Foster Youth	0.2%
Homeless	1.7%
Socioeconomically Disadvantaged	89.4%
Students with Disabilities	12.1%

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement								
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent		
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	16.70	97.78	166.90	88.93	228366.10	83.12		
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53		
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08		
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.26	12115.80	4.41		
Unknown	0.30	2.22	20.20	10.81	18854.30	6.86		
Total Teaching Positions	17.10	100.00	187.70	100.00	274759.10	100.00		

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement									
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent			
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	16.50	97.06	172.50	91.26	234405.20	84.00			
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74			
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.10	0.61	12001.50	4.30			
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28			
Unknown	0.50	2.94	15.30	8.11	15831.90	5.67			
Total Teaching Positions	17.00	100.00	189.10	100.00	279044.80	100.00			

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

#### Year and month in which the data were collected

September 2023

October 9, 2023

Subject	Subject Textbooks and Other Instructional Materials/year of Adoption		Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Gr TK-5: McGraw Hill (Wonders), 2017 Gr 6: Amplify, 2017	Yes	0
Mathematics	Gr TK-5: The Math Learning Center Bridges & Number Corners, 2018 Gr 6: The Center for Mathematics and Teaching, Math Links, 2018	Yes	0
Science	Gr TK-5: Imagine Learning, Twig Science California. 2022 Gr 6: Prentice Hall, 2002	Yes	0
History-Social Science	Gr TK-5: McMillan/McGraw Hill, 2007 Gr 6:Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0

### School Facility Conditions and Planned Improvements

Early Learning Coordinator, Debbye Viveros and Head Custodian, Ed Anaya

#### Year and month of the most recent FIT report

System Inspected	Rate Good	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	Х		
Interior: Interior Surfaces	Х		

2023 School Accountability Report Card

School Facility Conditions and Planned Improvements									
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х								
Electrical	Х								
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Х								
<b>Safety:</b> Fire Safety, Hazardous Materials	Х								
Structural: Structural Damage, Roofs	Х								
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Х								

Overall Facility Rate			
Exemplary	Good	Fair	Poor
	Х		

### **B. Pupil Outcomes** State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### **College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	28		40		47	
Mathematics (grades 3-8 and 11)	16		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	225	224	99.56	0.44	27.23
Female	116	115	99.14	0.86	33.04
Male	109	109	100.00	0.00	21.10
American Indian or Alaska Native					
Asian	0	0	0	0	0
Black or African American					
Filipino					
Hispanic or Latino	207	206	99.52	0.48	25.73
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	60	59	98.33	1.67	13.56
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	203	202	99.51	0.49	26.24
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	35	35	100.00	0.00	2.86

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	225	224	99.56	0.44	20.09
Female	116	115	99.14	0.86	17.39
Male	109	109	100.00	0.00	22.94
American Indian or Alaska Native					
Asian	0	0	0	0	0
Black or African American					
Filipino					
Hispanic or Latino	207	206	99.52	0.48	18.93
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	60	59	98.33	1.67	10.17
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	203	202	99.51	0.49	18.32
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	35	35	100.00	0.00	11.43

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	10		26.74		29.47	

### 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	50	49	98.00	2.00	14.29
Female	31	30	96.77	3.23	20.00
Male	19	19	100.00	0.00	5.26
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	48	47	97.92	2.08	12.77
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White	0	0	0	0	0
English Learners	14	13	92.86	7.14	0.00
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	48	47	97.92	2.08	14.89
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities					

### **B. Pupil Outcomes**

## **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

### C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

### 2023-24 Opportunities for Parental Involvement

We have many ways for parents to participate in the life of our school, and we depend on parents to keep our programs running smoothly. Parents are asked to join our School Site Council (SSC) which helps develop our School Site Plan and budget. Parents of English learners are vital to our English Language Advisory Council (ELAC) to provide input to our English Learner Program. The PTA organizes fundraisers to pay for field trips and special assemblies. We ask that all parents attend Back-to-School Night in the fall, Open House in the Spring, parent-teacher conferences in October and January and various family learning events scheduled throughout the school year.

We also ask parents, if possible, to volunteer their time in and out of the classroom. We always need volunteers and appreciate any time parents can give. To volunteer at the school and learn the safety guidelines for volunteering, please contact the Principal, Pam Cunningham at (562) 690-2353.

### 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	418	413	89	21.5
Female	217	214	43	20.1
Male	201	199	46	23.1
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	1	1	0	0.0
Asian	2	2	0	0.0
Black or African American	1	1	1	100.0
Filipino	8	8	3	37.5
Hispanic or Latino	386	381	82	21.5
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	4	4	0	0.0
White	10	10	2	20.0
English Learners	153	150	27	18.0
Foster Youth	1	1	0	0.0
Homeless	9	7	1	14.3
Socioeconomically Disadvantaged	377	373	86	23.1
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	62	61	18	29.5

# C. Engagement

# **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

### Suspensions and Expulsions

This table displays suspensions and expulsions data.									
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	0.00		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group					
Student Group	Suspensions Rate	Expulsions Rate			
All Students	0.72	0			
Female	0.92	0			
Male	0.5	0			
Non-Binary					
American Indian or Alaska Native	0	0			
Asian	0	0			
Black or African American	0	0			
Filipino	0	0			
Hispanic or Latino	0.78	0			
Native Hawaiian or Pacific Islander	0	0			
Two or More Races	0	0			
White	0	0			
English Learners	1.96	0			
Foster Youth	0	0			
Homeless	0	0			
Socioeconomically Disadvantaged	0.53	0			
Students Receiving Migrant Education Services	0	0			
Students with Disabilities	0	0			

### 2023-24 School Safety Plan

Students are supervised 40 minutes prior to school, during recess and lunch and at dismissal. Additionally, all staff members have been extensively trained on the procedures and protocols for student safety, behavior expectations, emergency procedures and unidentified persons on campus. Visitors are required to check-in at the office prior to coming on campus or working in the classroom.

We have a School Safety Plan and Code of Conduct that is shared with teachers, students, and parents at the beginning of each school year. Fire, earthquake, and intruder drills are practiced on a regular basis so staff, students, and parent volunteers are familiar with the procedures in case of an emergency. The school has emergency first-aid, food, and water supplies for students in case of an emergency. The School Safety Plan was last revised and reviewed in September 2023.

# D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

#### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	8	6		
1	15	2	2	
2	17	2	2	
3	13	2	2	
4	21	1	2	
5	24	1	2	
6	19	6	12	

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	15	4	1	
1	26		2	
2	20	1	2	
3	22	1	2	
4	26		2	
5	31		2	
6	22		18	

### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multigrade level classes.

Grade Level	Average	Number of Classes with	Number of Classes with	Number of Classes with
Grade Level	Class Size	1-20 Students	21-32 Students	33+ Students

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	808

### 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.5
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	2
Resource Specialist (non-teaching)	
Other	1.5

### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$26,030	\$10,288	\$15,741	\$70,167
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	55.2	-29.7
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	81.9	-18.7

### Fiscal Year 2022-23 Types of Services Funded

In addition to the general school budget, Las Lomas has two main sources of income: Federal Title I funds and Supplemental & Concentration (S&C) funds. The majority of our general school budget goes toward teacher salaries and benefits. Title I funds pay for our three educational assistants, release time for teachers professional development, parent education opportunities and materials/supplies . S&C funds are used to help pay for release time for teachers professional development, educational materials and supples, supplemental books and software applications for our language arts, math, science and social studies programs for our students to enhance learning.

### Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,524	\$54,046
Mid-Range Teacher Salary	\$81,279	\$84,515
Highest Teacher Salary	\$119,156	\$110,867
Average Principal Salary (Elementary)	\$152,045	\$136,841
Average Principal Salary (Middle)	\$149,524	\$141,477
Average Principal Salary (High)	\$0	\$137,985
Superintendent Salary	\$265,000	\$217,473
Percent of Budget for Teacher Salaries	34.56%	32.43%
Percent of Budget for Administrative Salaries	5.96%	5.62%

#### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. Past trainings have focused on English Language Arts adoptions: Wonders, and Amplify, new Mathematics adoptions, Bridges, and Math Links, developing a strong Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. In 2022-2023 we continued focusing on MTSS as well as training on the new Elementary Science adoption. For the 2023-2024 school year we are focused on improving math instruction for all students.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the schoolwide strategic focus and math. In 2023-2024, mathematics is our focus. Staff at all sites have received in-depth professional development and training through the OCDE to help teachers better understand the Math Standards, Standards for Mathematical Practices, Major & Supporting Clusters for their grade level, and Learning Progressions by grade level.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4

# Las Positas Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



# General Information about the School Accountability Report Card (SARC)



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <a href="https://www.cde.ca.gov/ta/ac/sa/">https://www.cde.ca.gov/ta/ac/sa/</a>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <u>https://www.cde.ca.gov/fg/aa/lc/</u>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest DataQuest is an online data tool located on the CDE DataQuest web page at https://dq.cde.ca.gov/dataguest/ that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test ΑΤΑ 🕻 data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners). The California School Dashboard (Dashboard) California School Dashboard https://www.caschooldashboard.org/ reflects California's new accountability and continuous improvement system and provides information about how LEAs and **California School** schools are meeting the needs of California's diverse student population. The DASHBOARD Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement. Internet Access Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis, Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available

on a workstation, and the ability to print documents.

2023-24 School Contact Information			
School Name	Las Positas Elementary School		
Street	1400 South Schoolwood Dr.		
City, State, Zip	La Habra, CA 90631		
Phone Number	(562) 690-2356		
Principal	Dr. Suena Chang		
Email Address	schang@lahabraschools.org		
School Website	https://www.lahabraschools.org/laspositas		
County-District-School (CDS) Code	30665636028989		

2023-24 District Contact Information
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District Name	La Habra City Elementary School District
Phone Number	(562) 690-2305
Superintendent	Dr. Mario Carlos
Email Address	district@lahabraschools.org
District Website	www.lahabraschools.org

### 2023-24 School Description and Mission Statement

Welcome to Las Positas Elementary School, an International Baccalaureate Primary Years Programme World School, and a California Distinguished School located in La Habra, California. Las Positas provides a safe, caring, relevant, and rigorous learning environment for every child, every day. All students are challenged to achieve their highest potential, with the goal of becoming proficient in each area of the Common Core State Standards and IB PYP Standards. At Las Positas, we focus on the improvement of our students' academic growth in all areas of the curriculum by utilizing the 4-C's of 21st Century Learning:

### 2023-24 School Description and Mission Statement

communication, collaboration, critical thinking and creativity, and several project-based learning assignments throughout the year. Our student enrollment is over 580 students with several world languages represented by our families. We are a globally diverse student population. Our Mission Statement is: To develop inquiring, knowledgeable, and caring students who become active, compassionate, life-long learners and globally responsible citizens. Las Positas is now focusing on the six transdisciplinary IB PYP themes weaving the concepts throughout the curriculum using the IB framework and philosophy. Our students have IB Spanish, IB Personal Social Physical Education, and IB Art infused throughout their IB Programme of Inquiries. Our school is focusing on the IB Learner Profile attributes, taught worldwide to all IB students. Our students are becoming caring, balanced, communicative, open-minded, inquiring, knowledgeable, principled, courageous thinkers. Our students are proactive, global thinkers, and taking action locally.

As well as our IB PYP authorization as an IB World School, our school is focusing on developing academic vocabulary schoolwide. In order to communicate well, students need to develop in speaking, reading, and writing. To motivate all of our students to read, write, and speak, including English Learners, core learners, and gifted students, we use our Wonders reading series as well as relevant, relatable text infused throughout our IB PYP Programme of Inquiry. Our teachers run student centered curriculum where students are given agency and voice. Our Bridges math curriculum is being implemented successfully schoolwide. Students are recognized monthly for their leadership and IB Learner Profile attributes during our "Lion of the Month" assemblies. Our school Student Ambassadors are involved in planning spirit days/weeks, Dot Day, Veterans Day Assembly, Red Ribbon Week, school beautification days, student store along with many additional opportunities to learn/show leadership when students are in session. Our goal is to allow many opportunities for all students to become "Leaders" and show leadership. Students learn to think globally and take local action.

Las Positas utilizes Positive Behavior Interventions and Supports (PBIS) to guide our students in the IB PYP Learner Profile attributes, celebrating successes along the way. The PBIS committee continues to improve the PBIS implementation. We are in full implementation of regular Pawsco and Grand Pawsco award system in addition to the monthly PBIS celebrations. The ASES after-school program, run by the Boys and Girls Club of La Habra, assists students with homework, exercise, and artistic endeavors. Kidzone is offered at Las Positas for before and after-school care, partnering with our school for the success of all children enrolled in the program. Las Positas EPIC after school program offers several opportunities for student learning after school such as Reading, Math, Writing, Art, Legos, Ozobots, and other extra curricular enrichments.

Our Las Positas PTA assists our students and staff with funding for field trips, classroom expenditures, assemblies, organizing Scholastic Book Fairs, Red Ribbon Week, Trunk-or-Treat, just to name a few. Las Positas has a team of teachers, staff, parents, and community members supporting our students in their learning and preparing students for the future.

# About this School

2022-23 Student Enrollment by Grade Level							
Grade Level	Number of Students						
Kindergarten	102						
Grade 1	87						
Grade 2	105						
Grade 3	95						
Grade 4	91						
Grade 5	80						
Total Enrollment	560						

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49.5%
Male	50.4%
American Indian or Alaska Native	0.5%
Asian	6.3%
Black or African American	1.3%
Filipino	1.1%
Hispanic or Latino	75.7%
Two or More Races	1.4%
White	10.7%
English Learners	20.4%
Foster Youth	0.7%
Homeless	1.4%
Socioeconomically Disadvantaged	76.6%
Students with Disabilities	15.2%

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement										
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent				
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	20.50	89.16	166.90	88.93	228366.10	83.12				
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53				
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08				
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.26	12115.80	4.41				
Unknown	2.40	10.79	20.20	10.81	18854.30	6.86				
Total Teaching Positions	23.00	100.00	187.70	100.00	274759.10	100.00				

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement									
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent			
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	22.00	95.65	172.50	91.26	234405.20	84.00			
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74			
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.10	0.61	12001.50	4.30			
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28			
Unknown	1.00	4.35	15.30	8.11	15831.90	5.67			
Total Teaching Positions	23.00	100.00	189.10	100.00	279044.80	100.00			

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	2.6	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

#### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

#### Year and month in which the data were collected

September 2023

Subject	Adoption					
Reading/Language Arts	Gr TK-5: McGraw Hill (Wonders), 2017 Gr 6: Amplify, 2017	Yes	0			
Mathematics	Gr TK-5: The Math Learning Center Bridges & Number Corners, 2018 Gr 6: The Center for Mathematics and Teaching, Math Links, 2018	Yes	0			
Science	Gr TK-5: Imagine Learning, Twig Science California. 2022	Yes	0			
History-Social Science	Gr TK-5: McMillan/McGraw Hill, 2007 Gr 6:Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0			
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0			

### School Facility Conditions and Planned Improvements

Principal, Suena Chang

#### Year and month of the most recent FIT report

October 2, 2023

System Inspected	Rate Good	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	х		
Interior: Interior Surfaces	х		
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х		

School Facility Conditions and Planned Improvements										
Electrical	Х									
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Х									
<b>Safety:</b> Fire Safety, Hazardous Materials	х									
Structural: Structural Damage, Roofs	х									
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Х									

### **Overall Facility Rate**

Exemplary	Good	Fair	Poor
	Х		

### **B. Pupil Outcomes**

### **State Priority: Pupil Achievement**

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### **College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	39		40		47	
Mathematics (grades 3-8 and 11)	43		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	271	271	100.00	0.00	42.07
Female	124	124	100.00	0.00	43.55
Male	146	146	100.00	0.00	40.41
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino	216	216	100.00	0.00	39.35
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White	29	29	100.00	0.00	48.28
English Learners	44	44	100.00	0.00	11.36
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	214	214	100.00	0.00	37.38
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	46	46	100.00	0.00	10.87

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	271	270	99.63	0.37	46.67
Female	124	123	99.19	0.81	40.65
Male	146	146	100.00	0.00	51.37
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino	216	215	99.54	0.46	41.40
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White	29	29	100.00	0.00	62.07
English Learners	44	44	100.00	0.00	20.45
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	214	213	99.53	0.47	45.07
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	46	45	97.83	2.17	11.11

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	40.48		26.74		29.47	

### 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	79	79	100.00	0.00	39.24
Female	36	36	100.00	0.00	27.78
Male	42	42	100.00	0.00	47.62
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	62	62	100.00	0.00	33.87
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	11	11	100.00	0.00	18.18
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	59	59	100.00	0.00	33.90
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities					

## **B. Pupil Outcomes**

# **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

# C. Engagement

# State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

### 2023-24 Opportunities for Parental Involvement

Parents are encouraged to be a part of our Las Positas family. We appreciate family participation in our Parent Teacher Association (PTA), which helps us with fundraising, room parent assistance, numerous school activities, and field trips when permitted. Parents serve on our School Site Council (SSC) as elected members which helps with the School Plan for Student Achievement which includes making financial decisions regarding the expenditures of federal and state funds to benefit all students. Parents are invited to attend ELAC (English Language Advisory Council) meetings to provide input for our English Learners, which is combined with SSC for this school year. We hold IB Parent Information meetings throughout the year to have our parents as partners in our IB PYP journey. We hold monthly "Coffee with the Principal & Friends" meetings with the principal to keep parents abreast of school activities and programs and to answer any parent questions. We invite parents to join us on Back-to-School Night, Open House, and our yearly IB Showcase. We truly appreciate parent volunteers inside and outside the classrooms. Please call the school to find out how you can become involved, or call our PTA president.

The entire District started an awards program called Passport to Success and parents receive a stamp for attending parent functions and can collect an award. We encourage ALL parents to become involved in their children's education by attending parent nights, Back to School Night, Open House, parent-teacher conferences, fundraisers, and other school events and functions. Please refer to our weekly newsletter and/or check our website's monthly calendar to find the latest information on school events.

### 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	588	584	126	21.6
Female	292	291	69	23.7
Male	295	292	57	19.5
Non-Binary	1	1	0	0.0
American Indian or Alaska Native	3	3	3	100.0
Asian	35	35	6	17.1
Black or African American	7	7	1	14.3
Filipino	6	6	0	0.0
Hispanic or Latino	448	444	102	23.0
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	8	8	1	12.5
White	60	60	11	18.3
English Learners	119	119	21	17.6
Foster Youth	7	7	2	28.6
Homeless	15	15	9	60.0
Socioeconomically Disadvantaged	454	451	103	22.8
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	104	103	30	29.1

# C. Engagement

# **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

### Suspensions and Expulsions

This table displays suspensions and expulsions data.									
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	0.51		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group						
Student Group	Suspensions Rate	Expulsions Rate				
All Students	0.17	0				
Female	0	0				
Male	0.34	0				
Non-Binary						
American Indian or Alaska Native	0	0				
Asian	0	0				
Black or African American	0	0				
Filipino	0	0				
Hispanic or Latino	0.22	0				
Native Hawaiian or Pacific Islander	0	0				
Two or More Races	0	0				
White	0	0				
English Learners	0.84	0				
Foster Youth	0	0				
Homeless	0	0				
Socioeconomically Disadvantaged	0	0				
Students Receiving Migrant Education Services	0	0				
Students with Disabilities	0	0				

#### 2023-24 School Safety Plan

One of our most important goals at Las Positas is to establish and maintain a safe, healthy, and positive school environment. To ensure student safety, our staff constantly monitors the school grounds 20 minutes before and 20 minutes after school, as well as at all recesses and lunch time when students are on campus. Students and staff regularly review good safety practices and rules for responsible behavior in classes and on the playground when in session. Our campus is closed and we require all visitors to report to the school office to obtain a visitor's pass. Students are reminded to use hand sanitizer and wash hands.

Our School Safety Plan is revised and shared with staff annually. This plan includes procedures for emergencies, exit routes, parent pick-up during emergencies, location of emergency supplies. A copy of this plan is kept in the office for parent review. The School Plan for Safe Reopening was approved by our School Site Council on September 15, 2023.

Fire, earthquake, and/or intruder-on-campus drills are practiced monthly. We pride ourselves on the fact that on our yearly parent questionnaire, students and parents overwhelmingly respond that they feel Las Positas is a safe place for children.

# D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

#### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	15	4	5	
1	15	3	3	
2	21	1	3	
3	13	3	2	
4	17	3	2	
5	16	3	3	
Other	4	2		

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	13	8	1	
1	21	1	4	
2	17	2	3	
3	22	1	3	
4	18	2		
5	28		3	
Other	3	1		

### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multigrade level classes.

Grade Level	Average	Number of Classes with	Number of Classes with	Number of Classes with	
Grade Level	Class Size	1-20 Students	21-32 Students	33+ Students	

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

### 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	0.5

### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$23,804	\$7,890	\$15,914	\$96,004
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	56.2	1.4
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	82.8	12.6

#### Fiscal Year 2022-23 Types of Services Funded

Las Positas is a Title I school and receives funds from the federal government to help improve our low-income students' skills. These funds pay for three education assistants who support students by pushing into classrooms or pulling out of classrooms to work on reading, writing, and/or math small groups. Funds were also used for: the purchase of books and materials needed to make our various programs effective, technology, awards incentives, after-school intervention groups, and translations for school-to-home communication. We also value continually training our teachers and staff through various professional development opportunities, such as IB conferences and collaboration time. Las Positas also receives Local Control Supplemental and Concentration funds which support our after-school programs and summer academy for all students.

The PTA works extremely hard on our behalf to provide funds to offset the cost of field trips, field trip transportation, and school assemblies through their annual sales fundraiser(s).

Las Positas also received one-time funds which were used to support students by providing supports, programs, technology, materials, and supplies for classrooms.

### Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category	
Beginning Teacher Salary	\$53,524	\$54,046	
Mid-Range Teacher Salary	\$81,279	\$84,515	
Highest Teacher Salary	\$119,156	\$110,867	
Average Principal Salary (Elementary)	\$152,045	\$136,841	
Average Principal Salary (Middle)	\$149,524	\$141,477	
Average Principal Salary (High)	\$0	\$137,985	
Superintendent Salary	\$265,000	\$217,473	
Percent of Budget for Teacher Salaries	34.56%	32.43%	
Percent of Budget for Administrative Salaries	5.96%	5.62%	

#### **Professional Development**

Each year the Las Positas looks at student achievement data along with teacher requests for specific training to determine the plan for the professional development days. In 2017-2018, training focused on English Language Arts adoptions: Wonders, and Amplify. In 2018-2019 training focused on new Mathematics adoptions, Bridges, and Math Links. In 2019-2021, training focused on developing Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. In 2021-2022, we focused on MTSS and iReady with additional training on safety and technology integration during the COVID-19 pandemic. In 2022-2023 we continued focusing on MTSS as well as training focused on the new Elementary Science adoption. Continuously building on the previous foundation, 2023-24 year supports the schoolwide focus of developing Academic and Domain specific vocabulary embedded in the IB transdisciplinary units. PD, release days, and various trainings are funded to support the staff in continually meeting the needs of students in making growth academically, socially, and emotionally.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus. In 2023-2024, mathematics is a District focus. Staff at all sites have received professional development and training as it relates to the newly adopted mathematics framework .

This table displays the number of school days dedicated to staff development and continuous improvement.

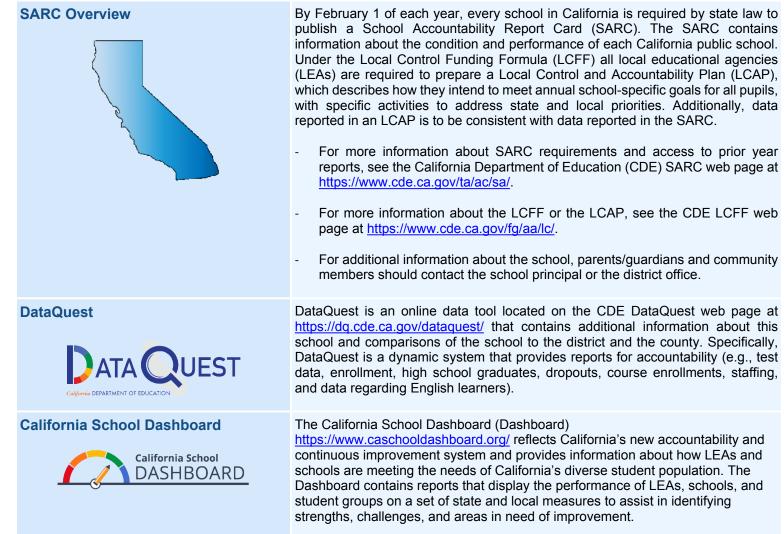
Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4

# **Sierra Vista Elementary School**

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



## General Information about the School Accountability Report Card (SARC)



Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

### 2023-24 School Contact Information

School Name	Sierra Vista Elementary School
Street	1800 East Whittier Blvd.
City, State, Zip	La Habra, CA 90631
Phone Number	(562) 690-2359
Principal	Anna Rosales
Email Address	arosales@lahabraschools.org
School Website https://www.lahabraschools.org/sierravista/	
County-District-School (CDS) Code	30665636028997

### 2023-24 District Contact Information

District Name	La Habra City Elementary School District
Phone Number	(562) 690-2305
Superintendent	Dr. Mario Carlos
Email Address	district@lahabraschools.org
District Website	www.lahabraschools.org

### 2023-24 School Description and Mission Statement

Sierra Vista Elementary is a No Excuses University School, that believes every child should be educated in a way that will prepare them for college or a career. We welcome children to a world of strong academics and high standards for achievement. In 2023-24 our staff continues their collaborative work to maintain a safe but challenging learning environment whether online or in person. Our mission is one that challenges students to reach their full academic potential in a positive and engaging manner while fostering a strong foundation of 21st-century learning skills and developing responsible citizens. Through the use of a rigorous curriculum and engaging learning environments we are targeting 21st-century skills and embedding the 5 C's- communication, collaboration, creativity, and critical thinking, and with our school focus the fifth C-College/Career Readiness. Our schoolwide code of conduct encourages and rewards students for being safe, responsible, and respectful to all on our campus as well as through their digital citizenship. These codes provide support for a strong learning environment at Sierra Vista.

Our staff continues to work as a Professional Learning Community (PLC). This model employs sound and effective instructional practices, as well as quality materials, to ensure that our students receive a well-balanced, comprehensive education. Our math provides opportunities to meet the rigorous standards students need to access while also differentiating our instruction to meet their needs. English Language Learners are supported through a designated block of English Language Development in class. The English Language Development Standards assist in applying targeted best practices in our instruction of students who are working toward reading proficiency and mastering English as their second language. Our staff development training has enhanced classroom experiences for students by increasing the role of critical thinking and deepening understanding, in all areas of the curriculum. Sierra Vista Elementary School continues to work towards improvement on accountability measures. At focused grade-level data days, we are completing cycles of inquiry and improving our data-based decision making which then leads to our site-based professional development. With this more targeted

### 2023-24 School Description and Mission Statement

instructional practice, focused interventions and data analysis, and grade-level collaboration, our staff is focused on continual improvement.

Our PTA is also a big part of our school's success. We are proud of the many programs they sponsor to benefit our students, including field trips, assemblies, class celebrations, and fundraising efforts. Our Positive Behavior Supports and Interventions (PBIS) model, the foundation of our code of conduct, has produced a more engaged and serious learning environment for all students and we have found creative ways in which to continue these structures online. Our after-school ASES program, sponsored by the Boys and Girls Club of La Habra, serves at-risk students through support with homework completion, crafts, and play.

# About this School

2022-23 Student Enrollment by Grade Level					
Grade Level	Number of Students				
Kindergarten	75				
Grade 1	36				
Grade 2	57				
Grade 3	72				
Grade 4	67				
Grade 5	75				
Grade 6	69				
Total Enrollment	451				

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	46.6%
Male	53.2%
Asian	2.7%
Black or African American	0.7%
Filipino	2%
Hispanic or Latino	81.4%
Native Hawaiian or Pacific Islander	0.2%
Two or More Races	2.2%
White	6.9%
English Learners	15.7%
Foster Youth	0.2%
Homeless	1.8%
Socioeconomically Disadvantaged	73.6%
Students with Disabilities	14.2%

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement								
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent		
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	17.90	97.03	166.90	88.93	228366.10	83.12		
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53		
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08		
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.26	12115.80	4.41		
Unknown	0.50	2.91	20.20	10.81	18854.30	6.86		
Total Teaching Positions	18.50	100.00	187.70	100.00	274759.10	100.00		

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement								
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent		
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	16.50	97.06	172.50	91.26	234405.20	84.00		
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74		
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.10	0.61	12001.50	4.30		
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28		
Unknown	0.50	2.94	15.30	8.11	15831.90	5.67		
Total Teaching Positions	17.00	100.00	189.10	100.00	279044.80	100.00		

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

#### Year and month in which the data were collected

September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Gr TK-5: McGraw Hill (Wonders), 2017 Gr 6: Amplify, 2017	Yes	0
Mathematics	Gr TK-5: The Math Learning Center Bridges & Number Corners, 2018 Gr 6: The Center for Mathematics and Teaching, Math Links, 2018	Yes	0
Science	Gr TK-5 Imagine Learning Twig Science California, 2022 Gr 6: Prentice Hall, 2002	Yes	0
History-Social Science	Gr TK-5: McMillan/McGraw Hill, 2007 Gr 6:Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0

#### **School Facility Conditions and Planned Improvements** Principal, Anna Rosales and Head Custodian, Edgar Cortez Year and month of the most recent FIT report October 2023 Rate Rate Rate System Inspected **Repair Needed and Action Taken or Planned** Good Fair Poor Systems: Х Gas Leaks, Mechanical/HVAC, Sewer Х Interior: Interior Surfaces

2023 School Accountability Report Card

School Facility Conditions and Planned Improvements											
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х										
Electrical	Х										
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Х										
<b>Safety:</b> Fire Safety, Hazardous Materials	Х										
Structural: Structural Damage, Roofs	Х										
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Х										

Overall Facility Rate									
Exemplary	Good	Fair	Poor						
	Х								

### **B. Pupil Outcomes** State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### **College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	42		40		47	
Mathematics (grades 3-8 and 11)	33		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	287	278	96.86	3.14	36.69
Female	132	126	95.45	4.55	38.10
Male	155	152	98.06	1.94	35.53
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	240	234	97.50	2.50	34.19
Native Hawaiian or Pacific Islander					
Two or More Races	14	12	85.71	14.29	58.33
White	16	16	100.00	0.00	43.75
English Learners	36	35	97.22	2.78	14.29
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	211	204	96.68	3.32	32.84
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	48	45	93.75	6.25	15.56

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	287	279	97.21	2.79	37.28
Female	132	126	95.45	4.55	32.54
Male	155	153	98.71	1.29	41.18
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	240	235	97.92	2.08	33.19
Native Hawaiian or Pacific Islander					
Two or More Races	14	12	85.71	14.29	50.00
White	16	16	100.00	0.00	62.50
English Learners	36	36	100.00	0.00	13.89
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	211	204	96.68	3.32	31.37
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	48	45	93.75	6.25	13.33

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	32.35		26.74		29.47	

### 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	76	74	97.37	2.63	31.08
Female	29	28	96.55	3.45	21.43
Male	47	46	97.87	2.13	36.96
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	59	58	98.31	1.69	22.41
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners					
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	61	59	96.72	3.28	25.42
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	13	12	92.31	7.69	16.67

### **B. Pupil Outcomes**

# **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

## C. Engagement

# State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

### 2023-24 Opportunities for Parental Involvement

We have many ways for families to participate in the life of our school, and we depend on families to keep our programs running smoothly. One way for families to become involved is to join our various committees. Families can join our School Site Council, which works with administration to help make program and financial decisions. Families of English Learners are vital as well in the work done alongside of School Site Council. Families are invited to participate in our Advisory and Information meetings held throughout the year (also known as Coffee with the Principal) with a focus on giving families the opportunity to provide the principal input on school issues as well as for the principal to share events and issues of vital interest to our family and school community.

Unique to our school, is our No Excuses University focus. All parents are invited to attend a family orientation at the beginning of the year, so they can learn the importance and value of being a No Excuses Parent and how they too, play a valuable role in their child's success. Continuing with our school focus we offer a series of parent academy classes which offers a topic a month ranging from nutrition information, helping with homework, supporting your student's education into the future, technology, and more. Check our school website for these family education opportunities. Our community liason, also offers a variety of opportunities for families to engage both online via zoom if they are unable to make in person events, to regular rotational opportunities to meet and work alongslide other families. Our liasion serves as the brdige between school and home and has found many engaging ways to involve our families.

Another role for parents to be active is by volunteering on campus. Families can assist with special projects in the classroom and/or chaperone on field trips. Family members can also become involved with our Parent Teacher Association (PTA). PTA helps fund assemblies, field trips, and more through PTA fundraisers. The PTA is also integral in planning and providing school community events such as family dances, movie nights, family bowling, book fairs and carnivals. PTA encourages parents to assist with these endeavors.

In addition, we work with community partnerships to offer more extended opportunities for learning with parents. Opportunities include but are not limited t odistrict sponsored topics that focus on social emotional supports and education.

If you would like more information, please contact Principal Anna Rosales or Community Liaison Mary Gray at (562) 690-2359.

### 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	472	467	95	20.3
Female	222	219	44	20.1
Male	249	247	51	20.6
Non-Binary	1	1	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	12	12	0	0.0
Black or African American	3	3	1	33.3
Filipino	10	10	4	40.0
Hispanic or Latino	386	383	79	20.6
Native Hawaiian or Pacific Islander	1	1	0	0.0
Two or More Races	11	10	4	40.0
White	32	31	6	19.4
English Learners	83	82	13	15.9
Foster Youth	1	1	0	0.0
Homeless	8	8	0	0.0
Socioeconomically Disadvantaged	350	347	81	23.3
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	89	88	25	28.4

### C. Engagement

### **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

### Suspensions and Expulsions

### This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	2.19		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

### 2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	2.12	0
Female	0	0
Male	4.02	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	2.07	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	3.13	0
English Learners	1.2	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	1.43	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	3.37	0

### 2023-24 School Safety Plan

Staff members share duties before, during, and after school daily to ensure student safety on the playground and throughout the campus. The school has clearly posted and communicated rules for campus visitors to check-in at the office with our single point of entry. All visitors to campus are required to wear a name badge identifying them as an approved visitor. Anyone observing an unauthorized visitor is trained to immediately notify the office or adults on supervision duty.

Our Safe School Plan is revised annually, just before each school year begins. All staff members are re-trained on the plan at our annual Back-to-School staff meeting. The 2023-24 plan was revised in September of 2023 and throughout the year if needed, due to staffing changes. This year our annual back to school staff meeting this safety information was shared. The Safe School Plan includes procedures for all types of emergencies, including but not limited to fire drills, earthquake and disaster response, intruder drills, bus safety drills, shelter in place, and evacuation response. The plan also encompasses exit routes, assigned staff duties during a drill, and the scope of each duty. The faculty, following review of the plan, is given a schedule for drills including an initial training drill during the first month of school. Fire drills, earthquake/disaster drills, and

### 2023-24 School Safety Plan

intruder drills are held throughout the year, with an average of one drill per month. School Site Council approved the Safe School Plan in September 2023. The Safe School Plan for the 2023-24 school year has been revised and will be presented for approval.

# D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

#### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	9	7		
1	22	1	2	
2	25	1	2	
3	21	1	3	
4	23	2	1	
5	22	2	2	
6	23	6	18	

#### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	16	2	1	
1	29		2	
2	22	1	2	
3	23	1	2	
4	35	1	1	1
5	24	1	2	
6	29		18	

#### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level Avera		Number of Classes with 21-32 Students	Number of Classes with 33+ Students
-------------------	--	--	--

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

### 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	1

### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$23,346	\$7,248	\$15,097	\$126,016
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	51.3	28.4
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	78.4	39.3

#### Fiscal Year 2022-23 Types of Services Funded

Sierra Vista School uses various funds to support a variety of services aimed at enabling students to meet or exceed standards. Federal Title I funds provide us to staff educational assistants that assist in Tier levels of support within the classroom. ELOP funding may be used for staff to be paid to host after school parent education workshops or tutoring. In addition, Title 1 funding assists with extra hours for our community liaison and other bilingual support staff to support parent communication and further support students academic achievements with necessary outside family support. Federal funding has enabled the school site to begin the process of outfitting classrooms with up-to-date technology. In addition, federal funds are budgeted to help employ our library technician and other reading support staff, or instructional/intervention aides. Our federally-funded S&C dollars support our English learners and socioeconomically disadvantaged students by providing additional materials to work with students. Finally, all of those federal programs support instructional materials and supplies to support the classroom.

Student Council raises funds through a our Campus Store that sells pencils, erasers, and other school supplies. These funds are used to support student activities such as Buck a Book, prizes for PAWS drawing, and awards for good behavior and attendance. PTA raises funds for field trips, assemblies, and family activities, such as family dances, and holiday parties.

### Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <a href="http://www.cde.ca.gov/ds/fd/cs/">http://www.cde.ca.gov/ds/fd/cs/</a>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,524	\$54,046
Mid-Range Teacher Salary	\$81,279	\$84,515
Highest Teacher Salary	\$119,156	\$110,867
Average Principal Salary (Elementary)	\$152,045	\$136,841
Average Principal Salary (Middle)	\$149,524	\$141,477
Average Principal Salary (High)	\$0	\$137,985
Superintendent Salary	\$265,000	\$217,473
Percent of Budget for Teacher Salaries	34.56%	32.43%
Percent of Budget for Administrative Salaries	5.96%	5.62%

#### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. In 2023-24, training will be focused on Mathematics instruction and the new math frameworks. We will also be adopting new curriculum in 6th grade Science and Math, therefore, engaging in professional development in these areas. Throughout the year, we will continue to develop within Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. We will also continue our cycles of inquiry through our collaboration with Innovate Ed.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus.

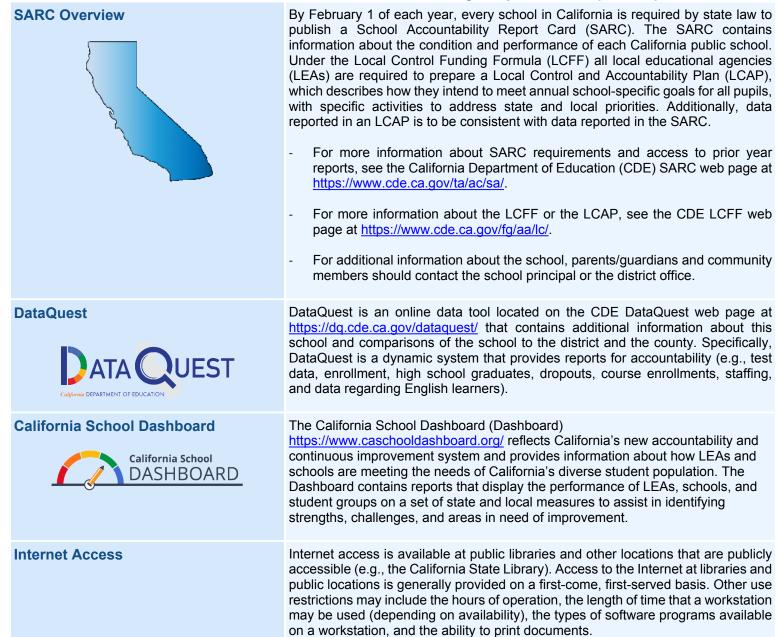
This table displays the number of school days dedicated to staff development and continuous improvement.					
Subject	2021-22	2022-23	2023-24		

# Walnut Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



### General Information about the School Accountability Report Card (SARC)



2023-24 School Contact Inform	2023-24 School Contact Information			
School Name	Walnut Elementary School			
Street	625 North Walnut St.			
City, State, Zip	La Habra, CA 90631			
Phone Number	(562) 690-2369			
Principal	Dr. Alma Noche			
Email Address	anoche@lahabraschools.org			
School Website	https://www.lahabraschools.org/walnut/			
County-District-School (CDS) Code	30665636029029			

2023-24 District Contact Information						
District Name	La Habra City Elementary School District					
Phone Number	(562) 690-2305					
Superintendent	Dr. Mario Carlos					
Email Address	district@lahabraschools.org					
District Website	www.lahabraschools.org					

### 2023-24 School Description and Mission Statement

Welcome to Walnut STEAM Academy. We continue to strive and develop students' 21st Century skills along with their intellectual, emotional, physical, and social well-being. Walnut STEAM Academy's focus is on engaging students with high academic rigor with an emphasis on STEAM. STEAM integrates the study of Science, Technology, Engineering, Arts, and Mathematics. Our students are thinking like engineers, mathematicians, artists, innovators, and technologists. They are involved in creating new materials or re-purposing current materials in the Makerspace Lab. Students learn how to collaborate with their peers to complete tasks successfully.

Schoolwide, we model and encourage excellent behavior utilizing Positive Behavior Interventions and Supports (PBIS) for all of our students. We are proud of our dedicated staff and the relationships we've cultivated with students and parents and will ensure that we work with our families and stakeholders to create a powerful STEAM community.

# About this School

2022-23 Student Enrollment by Grade Level						
Grade Level	Number of Students					
Kindergarten	78					
Grade 1	71					
Grade 2	76					
Grade 3	69					
Grade 4	55					
Grade 5	66					
Grade 6	55					
Total Enrollment	470					

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment					
Female	47.4%					
Male	52.3%					
Asian	0.6%					
Black or African American	0.4%					
Filipino	0.9%					
Hispanic or Latino	90.9%					
Two or More Races	0.9%					
White	3.2%					
English Learners	33.8%					
Foster Youth	1.1%					
Homeless	0.6%					
Socioeconomically Disadvantaged	91.7%					
Students with Disabilities	23.2%					

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement									
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent			
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	19.80	95.28	166.90	88.93	228366.10	83.12			
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53			
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08			
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.26	12115.80	4.41			
Unknown	0.90	4.72	20.20	10.81	18854.30	6.86			
Total Teaching Positions	20.70	100.00	187.70	100.00	274759.10	100.00			

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement									
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent			
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	20.00	93.76	172.50	91.26	234405.20	84.00			
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74			
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.10	0.61	12001.50	4.30			
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28			
Unknown	1.30	6.24	15.30	8.11	15831.90	5.67			
Total Teaching Positions	21.30	100.00	189.10	100.00	279044.80	100.00			

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

#### Year and month in which the data were collected

September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Gr TK-5: McGraw Hill (Wonders), 2017 Gr 6: Amplify, 2017	Yes	0
Mathematics	Gr TK-5: The Math Learning Center Bridges & Number Corners, 2018 Gr 6: The Center for Mathematics and Teaching, Math Links, 2018	Yes	0
Science	Gr TK-5 Imagine Learning Twig Science California, 2022 Gr 6: Prentice Hall, 2002	Yes	0
History-Social Science	Gr TK-5: McMillan/McGraw Hill, 2007 Gr 6:Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0

### School Facility Conditions and Planned Improvements

#### Principal, Alma Noche and Head Custodian

#### Year and month of the most recent FIT report

October 6, 2023

System Inspected	Rate Good		Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	Х		
Interior: Interior Surfaces	Х		

2023 School Accountability Report Card

School Facility Conditions and Planned Improvements								
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х							
Electrical	Х							
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Х							
<b>Safety:</b> Fire Safety, Hazardous Materials	Х							
Structural: Structural Damage, Roofs	Х							
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Х							

Overall Facility Rate								
Exemplary	Good	Fair	Poor					
	Х							

### **B. Pupil Outcomes** State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### **College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	24		40		47	
Mathematics (grades 3-8 and 11)	20		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	239	237	99.16	0.84	29.11
Female	103	103	100.00	0.00	37.86
Male	135	134	99.26	0.74	22.39
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	216	214	99.07	0.93	25.70
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	70	69	98.57	1.43	10.14
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	223	222	99.55	0.45	27.03
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	54	53	98.15	1.85	16.98

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	240	236	98.33	1.67	22.88
Female	103	102	99.03	0.97	24.51
Male	136	134	98.53	1.47	21.64
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	217	213	98.16	1.84	19.72
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	70	69	98.57	1.43	10.14
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	224	221	98.66	1.34	21.27
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	55	53	96.36	3.64	13.21

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	26.56		26.74		29.47	

### 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	65	64	98.46	1.54	21.88
Female	25	25	100.00	0.00	16.00
Male	40	39	97.50	2.50	25.64
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American					
Filipino	0	0	0	0	0
Hispanic or Latino	59	58	98.31	1.69	17.24
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White					
English Learners	19	19	100.00	0.00	5.26
Foster Youth					
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	64	63	98.44	1.56	20.63
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	19	18	94.74	5.26	22.22

### **B. Pupil Outcomes**

## **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

### C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

### 2023-24 Opportunities for Parental Involvement

We have many ways for parents to participate in the life of our school, and we depend on parents to keep our programs running smoothly. We offer monthly Coffee with the Principal meetings throughout the year. During the meetings, we discuss subjects such as anti-bullying education, math, reading, writing, and/or state test information. Parents can also join our School Site Council (SSC) which works with the administration to help make financial decisions and disseminate information regarding Walnut School. Parents of English learners are vital to our ELAC and our outreach efforts on behalf of the success of our ELL students.

The PTA is another parent group that meets frequently and would welcome your involvement. Walnut PTA buys new books for the library and helps pay for field trips through PTA fundraisers. Parent volunteers are always welcome to help with special projects in the classroom and to chaperone on field trips. We always need new volunteers! To volunteer, contact the front office and fill out a volunteer form. We ask all parents to attend Back-to-School Night in the fall, Open House in the spring, STEAM showcases throughout the year, and parent-teacher conferences in October and January.

### 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	494	482	128	26.6
Female	232	228	61	26.8
Male	261	253	67	26.5
Non-Binary	1	1	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	3	3	0	0.0
Black or African American	2	2	1	50.0
Filipino	4	4	0	0.0
Hispanic or Latino	450	438	120	27.4
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	5	5	0	0.0
White	15	15	3	20.0
English Learners	172	169	48	28.4
Foster Youth	6	5	0	0.0
Homeless	5	3	1	33.3
Socioeconomically Disadvantaged	455	443	120	27.1
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	127	126	35	27.8

# C. Engagement

# **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

### Suspensions and Expulsions

This table displays suspensions and expulsions data.									
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	0.93		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group							
Student Group	Suspensions Rate	Expulsions Rate					
All Students	0.2	0					
Female	0	0					
Male	0.38	0					
Non-Binary							
American Indian or Alaska Native	0	0					
Asian	0	0					
Black or African American	0	0					
Filipino	0	0					
Hispanic or Latino	0	0					
Native Hawaiian or Pacific Islander	0	0					
Two or More Races	0	0					
White	0	0					
English Learners	0	0					
Foster Youth	0	0					
Homeless	0	0					
Socioeconomically Disadvantaged	0.22	0					
Students Receiving Migrant Education Services	0	0					
Students with Disabilities	0	0					

### 2023-24 School Safety Plan

We strive to keep all students and staff safe at Walnut STEAM Academy. School staff members monitor the grounds for 30 minutes before school as well as during recess and lunchtime. Staff members and the principal regularly review the rules for safe, responsible behavior in school, on the playground, and on the way to and from school. In addition, our district installed gates around the school as an added safety protocol to keep our students safe.

Visitors must enter the school through the office where they are assigned a visitor badge to wear throughout their stay. We revise our School Safety Plan annually; it was last revised in August 2023. The plan includes procedures for emergencies, exit routes, and inventories of emergency supplies. A copy of this plan is available in the office. We share the plan with all staff during our first schoolwide staff meeting and review it regularly all year long. We practice earthquake and intruder drills twice yearly and hold fire drills regularly.

### D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

### 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	13	6	1	
1	18	2	2	
2	10	4	2	
3	15	2	2	
4	14	3	1	
5	11	4	1	
6	20	19	12	2
Other	3	1		

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
К	11	8	1	
1	18	2	2	
2	20	2	2	
3	15	4		
4	17	2	2	
5	21	1	2	
6	20	7	12	1

#### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level Aver Class		Number of Classes with 21-32 Students	Number of Classes with 33+ Students
---------------------------	--	---------------------------------------	--

### 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	470

2023 School Accountability Report Card

### 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.8
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	2.5

### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$23,718	\$7,922	\$15,796	\$115,004
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	55.5	19.4
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	82.2	30.5

#### Fiscal Year 2022-23 Types of Services Funded

Federal Title I funds pay for release time for teachers on special projects, professional development and for additional technology and programs in the classroom. These expenditures are approved through the SSC and are tied to our school's Single Plan for Student Achievement. Title I funds and ELOP funds also contribute to the running of our afterschool programs where students continue to work on improving reading, writing, and math skills along with participating in enrichment classes. Our PTA raises funds for field trips, library books, and special assemblies through our annual fundraisers.

### Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,524	\$54,046
Mid-Range Teacher Salary	\$81,279	\$84,515
Highest Teacher Salary	\$119,156	\$110,867
Average Principal Salary (Elementary)	\$152,045	\$136,841
Average Principal Salary (Middle)	\$149,524	\$141,477
Average Principal Salary (High)	\$0	\$137,985
Superintendent Salary	\$265,000	\$217,473
Percent of Budget for Teacher Salaries	34.56%	32.43%
Percent of Budget for Administrative Salaries	5.96%	5.62%

#### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. In 2019-2021, training focused on developing Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. In 2021-2022, we focused on MTSS and iReady with additional training on safety and technology integration during the COVID-19 pandemic. In 2022-2023 we continued focusing on MTSS as well as training focused on the new Elementary Science adoption.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus. In 2023-2024, mathematics was our focus. Staff at all sites have received professional development and training as it relates to the newly adopted mathematics framework.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4

# **Imperial Middle School**

# 2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



# General Information about the School Accountability Report Card (SARC)



### 2023-24 School Contact Information

School Name	Imperial Middle School			
Street	1450 South Schoolwood Dr.			
City, State, Zip	La Habra, CA 90631			
Phone Number	(562) 690-2344			
Principal	Erik Bagger			
Email Address	ebagger@lahabraschools.org			
School Website	https://www.lahabraschools.org/imperial/			
County-District-School (CDS) Code	30665636028955			

2023-24 District Contact Information				
District Name	La Habra City Elementary School District			
Phone Number	(562) 690-2305			
Superintendent	Dr. Mario Carlos			
Email Address	district@lahabraschools.org			
District Website	www.lahabraschools.org			

#### 2023-24 School Description and Mission Statement

Imperial Middle School is proud of our strong school culture that supports achievement for all students. As a Professional Learning Community (PLC), our goals are to provide students with the finest educational experience possible and to ensure student success in the 21st century. The staff is dedicated to providing a warm, student-centered climate that supports a smooth transition from childhood to adolescence for our middle school students. Instruction is both rigorous and standards-based with high expectations for all students.

Our staff is committed to providing the best quality education for our students. Imperial Middle School is an authorized International Baccalaureate (IB) World School that offers the Middle Years Program. The IB program is open to all Imperial students and provides many new opportunities for academic success. The IB program is unique because of its academic and personal rigor, challenging students to excel in their studies and personal growth.

The IB Middle Years Program (MYP) offers a high-quality program of international education that shares a powerful vision. An IB education:

- Focuses on learners the IB's student-centered program promotes healthy relationships, ethical responsibility, and personal challenge.
- Develops effective approaches to teaching and learning the IB Program helps students to develop the attitudes and skills they need for both academic and personal success.
- Works within global contexts the IB program increases understanding of languages and cultures, and explores
  globally significant ideas and issues.
- Explores significant content the IB program offers a curriculum that is broad and balanced, conceptual and connected.

Informed by values described in the learner profile, IB MYP learners strive to become inquirers, knowledgeable, thinkers, communicators, principled, open-minded, caring, risk-takers, balanced, and reflective.

Most students learn best when they can apply their studies to the world around them. The IB Middle Years Program places a high value on this type of immersive learning and promotes a learning environment that embraces real-world applications in all of its studies. To do so, the MYP focuses on eight core subject areas. According to IBO.org, these eight core areas provide "a broad and balanced education for early adolescents."

These subject areas include:

- 1. Language Acquisition
- 2. Language and Literature
- 3. Individuals and Societies
- 4. Sciences
- 5. Mathematics
- 6. Arts
- 7. Physical and Health Education

### 8. Design

In addition, Imperial Middle School integrates the arts throughout the curriculum. Design Projects are planned and managed to help students learn key academic concepts. Students are also given the opportunity to select elective classes including band, chorus, art (drawing, painting, ceramics), Spanish language, theater arts, percussion, PALS, and ASB.

### **Mission/Vision Statement**

The mission of Imperial Middle School is to empower all students with the skills and knowledge to become compassionate, inquisitive, principled young people who create a more peaceful world through global awareness, critical thinking, and a commitment to action and service.

The staff at Imperial Middle School believes in working together with colleagues, students, parents, and the community to provide an inquiry-based learning environment that guides students to become knowledgeable, open-minded, reflective, and caring individuals who can apply learning through global and local contexts. With academic integrity and rigorous programs, students will develop intercultural understanding to help develop a better world.

Imperial is proud of the accomplishments, practices, and members of our school community, which include:

- Teachers meet weekly in Professional Learning Communities to analyze student data, develop curriculum, and receive professional development related to Common Core Standards, best teaching practices, and IB.
- IB units are infused into all content areas as a best practice for student achievement.
- IB Coordinator
- Teacher on Special Assignment (TOSA) to support instruction and intervention
- Implements multi-tiered systems of support (MTSS)
- Counselor
- Community Liaison
- High percentage of teachers have been trained through the IB program within their content area.
- High percentage of teachers have been GLAD trained and certified.
- High percentage of teachers have been trained in Thinking Maps.
- 1:1 iPads for ALL students with take-home privilege.
- A comprehensive after-school program including homework club, individual and small group tutoring, clubs, and athletics.
- Committed to providing a safe environment.
- Support for students is provided through weekly social emotional learning lessons.
- Flex tutorial classes meet 4 times per week to build relationships with students and adults and support students academic needs.
- Implementation of a school wide Code of Conduct based on respect, responsibility, and safety.
- Implementation of Positive Behavior Interventions and Supports (PBIS) to promote a positive environment for learning.
- Partnership with the La Habra Boys and Girls Club to provided additional support through the ASES program located on our campus from 3:05 p.m. to 6:05 p.m. Monday through Friday.
- On-line learning resources, such as zoom, for distance learning when necessary.
- 25 rooms equipped with Apple TVs and large viewing monitors.
- High level of parent, staff, and student satisfaction as measured by climate survey.
- Student-led conferences to provide students with the opportunity to share their knowledge with family members.

# About this School

2022-23 Student Enrollment by Grade Level					
Grade Level	Number of Students				
Grade 5	4				
Grade 6	114				
Grade 7	174				
Grade 8	168				
Total Enrollment	460				

### 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	48.9%
Male	51.1%
Asian	2.8%
Black or African American	0.9%
Filipino	2%
Hispanic or Latino	87.6%
Two or More Races	1.1%
White	5.2%
English Learners	19.8%
Foster Youth	0.7%
Homeless	0.9%
Socioeconomically Disadvantaged	80.2%
Students with Disabilities	19.6%

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement						
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	17.30	73.46	166.90	88.93	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.10	0.68	0.40	0.26	12115.80	4.41
Unknown	6.00	25.82	20.20	10.81	18854.30	6.86
Total Teaching Positions	23.50	100.00	187.70	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement						
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	19.50	80.75	172.50	91.26	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.40	1.66	1.10	0.61	12001.50	4.30
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28
Unknown	4.20	17.59	15.30	8.11	15831.90	5.67
Total Teaching Positions	24.10	100.00	189.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.40
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.40

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### <u>Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)</u>

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.10	0.00
Total Out-of-Field Teachers	0.10	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0.8
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

Year and month in which the data were collected

September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Amplify, 2017	Yes	0
Mathematics	The Center for Mathematics and Teaching, Math Links, 2018	Yes	0
Science	Prentice Hall, 2002	Yes	0
History-Social Science	Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0

#### School Facility Conditions and Planned Improvements

Principal, Erik Bagger and Head Custodian

#### Year and month of the most recent FIT report

October 9, 2023

System Inspected	Rate Good	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Х		
Interior: Interior Surfaces	Х		
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х		
Electrical	Х		
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Х		
<b>Safety:</b> Fire Safety, Hazardous Materials	Х		

School Facility Conditions and Planned Improvements							
<b>Structural:</b> Structural Damage, Roofs	Х						
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Х						

Overall Facility Rate			
Exemplary	Good	Fair	Poor
	Х		

### **B. Pupil Outcomes** State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	44		40		47	
Mathematics (grades 3-8 and 11)	23		27		33	

### 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	455	453	99.56	0.44	34.22
Female	228	228	100.00	0.00	36.84
Male	227	225	99.12	0.88	31.56
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	400	398	99.50	0.50	30.90
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White	25	25	100.00	0.00	44.00
English Learners	62	62	100.00	0.00	9.68
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	365	364	99.73	0.27	31.59
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	90	89	98.89	1.11	10.11

### 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	456	454	99.56	0.44	24.01
Female	229	229	100.00	0.00	20.52
Male	227	225	99.12	0.88	27.56
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	401	399	99.50	0.50	21.30
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White	25	25	100.00	0.00	24.00
English Learners	62	62	100.00	0.00	0.00
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	366	365	99.73	0.27	22.19
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	90	89	98.89	1.11	5.62

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	22.09		26.74		29.47	

### 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	172	171	99.42	0.58	15.79
Female	85	85	100.00	0.00	14.12
Male	87	86	98.85	1.15	17.44
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	154	153	99.35	0.65	12.42
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White					
English Learners	26	26	100.00	0.00	0.00
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	135	135	100.00	0.00	15.56
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	32	31	96.88	3.12	6.45

# **B. Pupil Outcomes**

# **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

## 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 7	100	100	100	100	100

# C. Engagement

# State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

## 2023-24 Opportunities for Parental Involvement

Imperial Middle School recognizes how crucial parent involvement is to student success. A successful school is one in which parents are active members of the school community. We strongly encourage parents to get involved and participate in school activities. We have many ways for parents to participate and we depend on parents to keep many of our programs running smoothly. Some of the activities designed to increase parent involvement include: PTA, ELAC, Coffee with the Administration, School Site Council, Family Nights, Parent Nights, IB Information Nights, Student-led Conferences, Back-to-School Night, and Open House. Our community liaison, school counselor, and administration facilitates and supports our parent involvement program throughout the year.

To find out more about becoming involved at the school, please contact Principal Erik Bagger at (562) 690-2344.

# 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	479	474	0	0.0
Female	240	238	0	0.0
Male	239	236	0	0.0
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	14	13	0	0.0
Black or African American	5	4	0	0.0
Filipino	9	9	0	0.0
Hispanic or Latino	419	416	0	0.0
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	5	5	0	0.0
White	25	25	0	0.0
English Learners	97	96	0	0.0
Foster Youth	6	6	0	0.0
Homeless	12	12	0	0.0
Socioeconomically Disadvantaged	386	383	0	0.0
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	93	93	0	0.0

# C. Engagement

# **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

# Suspensions and Expulsions

This table displays s	uspensions a	and expulsio	ns data.						
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	8.96		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group					
Student Group	Suspensions Rate	Expulsions Rate			
All Students	11.48	0			
Female	9.58	0			
Male	13.39	0			
Non-Binary					
American Indian or Alaska Native	0	0			
Asian	14.29	0			
Black or African American	0	0			
Filipino	0	0			
Hispanic or Latino	11.93	0			
Native Hawaiian or Pacific Islander	0	0			
Two or More Races	0	0			
White	8	0			
English Learners	10.31	0			
Foster Youth	0	0			
Homeless	8.33	0			
Socioeconomically Disadvantaged	11.92	0			
Students Receiving Migrant Education Services	0	0			
Students with Disabilities	10.75	0			

## 2023-24 School Safety Plan

One of the most important goals at Imperial Middle School is to establish and maintain a safe, healthy, positive school environment, and a safe action plan. In compliance with SB 187, Imperial Middle School has designed a comprehensive Site Safety Plan, which was approved by the School Site Council in the fall of 2023. The goals for the safety plan are:

- Provide a safe teaching and learning environment for all students and staff members.
- Our campus is secure with gates and are locked during the school day for additional safety.
- Visitors are to sign in and must wear a visitor's badge to identify.
- Keep all students safe and secure at school, traveling to and from school, and at school-related activities.
- Provide district programs and community resources to students and parents.
- Imperial prides itself on providing an educational environment where students, parents, staff, and community members participate respectfully without regard to race, culture, or religious

#### background.

- Imperial is a safe, closed campus with a minimum number of distractions each year. Staff and administration monitor the campus from 7:45 a.m. to 4:00 p.m. each day.
- We practice procedures for emergencies, including fire and disaster drills routinely to prepare for any emergency. Imperial currently has a three-day food and water supply for our students

and staff in the event of an emergency.

#### 2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	16	19	15	2
Mathematics	15	15	10	
Science				
Social Science	7	10		

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	21	9	12	1
Mathematics	19	9	9	
Science				
Social Science				

## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

# 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	2

#### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$23,721	\$7,925	\$15,796	\$68,980
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	55.5	-31.4
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	82.2	-20.4

#### Fiscal Year 2022-23 Types of Services Funded

Imperial is a Title I school and receives funds from the federal government to help us improve our students' achievement. These funds pay for additional support for staff and students. Examples include professional development, additional afterschool hours, Family/Parent Nights, conferences, and technology. Federal Title I funds help support staff development for teachers to improve instructional practice, pay for supplemental resources and materials to support curriculum and instruction, and pay for parent-involvement activities throughout the school year.

## Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,524	\$54,046
Mid-Range Teacher Salary	\$81,279	\$84,515
Highest Teacher Salary	\$119,156	\$110,867
Average Principal Salary (Elementary)	\$152,045	\$136,841
Average Principal Salary (Middle)	\$149,524	\$141,477
Average Principal Salary (High)	\$0	\$137,985
Superintendent Salary	\$265,000	\$217,473
Percent of Budget for Teacher Salaries	34.56%	32.43%
Percent of Budget for Administrative Salaries	5.96%	5.62%

#### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. In 2017-2018, training focused on English Language Arts adoptions: Wonders, and Amplify. In 2018-2019 training focused on new Mathematics adoptions, Bridges, and Math Links. In 2019-2021, training focused on developing Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. In 2021-2022, we focused on MTSS and iReady with additional training on safety and technology integration during the COVID-19 pandemic. In 2022-2023 we continued focusing on MTSS as well as training focused on the new Elementary Science adoption.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus. In 2023-2024, mathematics was our focus. Staff at all sites have received professional development and training as it relates to the newly adopted mathematics framework.

This table displays the number of school days dedicated to staff development and continuous improvement.

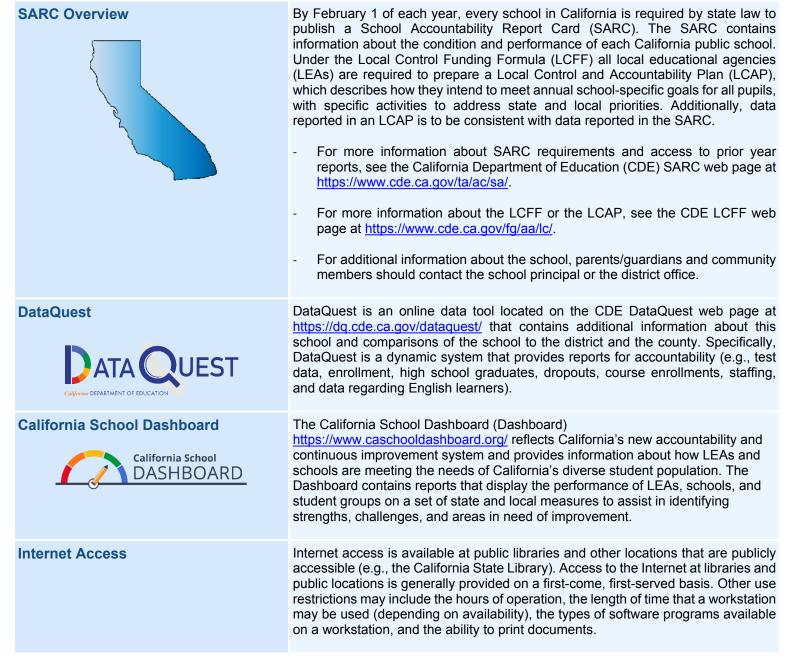
Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4	4	4

# Washington Middle School

# 2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



# General Information about the School Accountability Report Card (SARC)



## 2023-24 School Contact Information

School Name	Washington Middle School
Street	716 East La Habra Blvd.
City, State, Zip	La Habra, CA 90631
Phone Number	(562) 690-2374
Principal	Greg White
Email Address	gwhite@lahabraschools.org
School Website	https://www.lahabraschools.org/washington/
County-District-School (CDS) Code	30665636029037

2023-24 District Contact Information						
District Name	La Habra City Elementary School District					
Phone Number	(562) 690-2305					
Superintendent	Dr. Mario Carlos					
Email Address	district@lahabraschools.org					
District Website	www.lahabraschools.org					

#### 2023-24 School Description and Mission Statement

Dear Parents and Community Members,

The Washington Middle School mission is to help all students achieve academically and continue to develop as responsible and respectful citizens here at WMS. We are continuously implementing 21st century technology to enhance learning within all content areas. We model and require all students to demonstrate behavior that is ready, responsible, and respectful. Through collaboration with staff, parents, students, and the community, we are fostering strong foundations that empower our students to become responsible and productive citizens. We are empowering students to be creative thinkers and problem solvers.

We are proud to offer a comprehensive Science, Technology, Engineering, Arts, and Math (STEAM) program on our campus, including sections of STEM-based Project Lead The Way (Game Design/Esports & PLTW). We are proud to offer an elective class in Model United Nations, which will allow students an opportunity to learn global perspectives and collaborate with neighboring Middle Schools. We are also proud of our Dual Immersion strand. Washington also offers elective classes in technology, AVID, PALs, ASB, Art, Band, Choir, and Theater.

Students in all grades utilize a personalized Apple iPad during all classes to enhance learning. Every student will bring their iPad to and from school to continue learning through technology during after-school hours. Read 180, System 44, and Amplify programs integrate state-of-the-art technology to ensure proficiency in Language Arts for all our students.

We will continue our Positive Behavior Interventions and Supports (PBIS) program in addition to an emphasis on Social Emotional Learning (SEL) for both students and adults. These emphases promote positive interactions and work to improve the culture and climate across campus. At the home of the Patriots, both academic excellence and fostering respectful and personally responsible students are of the utmost importance.

We offer a wide collection of highly engaging after-school programs, such as homework assistance, co-ed sports, student clubs, Art, math tutorials, computers, fencing, Model United Nations, and more.

Our staff continues to work in the Professional Learning Community (PLC) model, which is research-based and supports highly effective teaching strategies. This year our focus is to continue to implement research-based instructional strategies that incorporate critical thinking, creativity, collaboration, and communication among students. Mastering these skills will ensure that

#### 2023-24 School Description and Mission Statement

all Patriots are prepared for future educational and career endeavors.

We look forward to collaborating with all our parents and other community members to ensure the most successful year possible.

# About this School

# 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 7	304
Grade 8	301
Total Enrollment	605

# 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49.3%
Male	50.6%
Asian	1.7%
Filipino	0.2%
Hispanic or Latino	91.2%
Native Hawaiian or Pacific Islander	0.2%
Two or More Races	0.5%
White	5.8%
English Learners	19%
Foster Youth	0.3%
Homeless	0.2%
Socioeconomically Disadvantaged	84.3%
Students with Disabilities	12.1%

# A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement								
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent		
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	20.60	74.41	166.90	88.93	228366.10	83.12		
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53		
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08		
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.30	1.15	0.40	0.26	12115.80	4.41		
Unknown	6.70	24.41	20.20	10.81	18854.30	6.86		
Total Teaching Positions	27.70	100.00	187.70	100.00	274759.10	100.00		

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement								
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent		
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	20.30	73.50	172.50	91.26	234405.20	84.00		
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74		
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.70	2.75	1.10	0.61	12001.50	4.30		
Credentialed Teachers Assigned Out-of- Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11953.10	4.28		
Unknown	6.50	23.71	15.30	8.11	15831.90	5.67		
Total Teaching Positions	27.60	100.00	189.10	100.00	279044.80	100.00		

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

# Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.70
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.70

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

# Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.30	0.00
Total Out-of-Field Teachers	0.30	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

#### **Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	2
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <u>https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp</u>.

#### 2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

On September 14, 2023, the La Habra City School District's Governing Board held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Governing Board approved Resolution #9-2023 which certifies as required by Education Code §60119 (1) that textbooks and instructional materials were provided to all students in the district, including English learners, to the extent that each pupil has a textbook or instructional materials or both to use in class and to take home; and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in English/language arts, math, science, and history-social science.

All textbook and support materials are selected from the state's list of approved materials and adopted by the State Board of Education. Materials approved for use are reviewed and a recommendation is made to the Governing Board by a selection committee composed of teachers, administrators, and parents. All recommended materials are available for parent examination at the district office prior to adoption. The information that follows shows the currency and availability of the textbooks and other instructional materials used at the school as of September 2023.

Year and month in which the data were collected

September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Amplify, 2017	Yes	0
Mathematics	The Center for Mathematics and Teaching, Math Links, 2018	Yes	0
Science	Prentice Hall, 2002	Yes	0
History-Social Science	Teacher's Curriculum Institute (TCI) - History Alive! , 2007	Yes	0
Visual and Performing Arts	Materials to support 2001 Visual & Performing Arts Standards	Yes	0

#### School Facility Conditions and Planned Improvements

Principal, Greg White and Head Custodian

#### Year and month of the most recent FIT report

October 13, 2023

System Inspected	Rate Good	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Х		
Interior: Interior Surfaces	Х		
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Х		
Electrical	Х		
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Х		
<b>Safety:</b> Fire Safety, Hazardous Materials	Х		

School Facility Conditions and Planned Improvements						
<b>Structural:</b> Structural Damage, Roofs	Х					
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Х					

Overall Facility Rate								
Exemplary	Good	Fair	Poor					
	Х							

# **B. Pupil Outcomes** State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### **Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. Smarter Balanced Summative Assessments and CAAs for ELA in grades three through eight and grade eleven.
- 2. Smarter Balanced Summative Assessments and CAAs for mathematics in grades three through eight and grade eleven.
- 3. California Science Test (CAST) and CAAs for Science in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

#### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	50		40		47	
Mathematics (grades 3-8 and 11)	23		27		33	

## 2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	593	586	98.82	1.18	47.95
Female	285	282	98.95	1.05	56.03
Male	308	304	98.70	1.30	40.46
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	537	531	98.88	1.12	46.14
Native Hawaiian or Pacific Islander					
Two or More Races					
White	35	34	97.14	2.86	76.47
English Learners	73	71	97.26	2.74	9.86
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	504	497	98.61	1.39	42.86
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	73	72	98.63	1.37	13.89

## 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	592	586	98.99	1.01	24.40
Female	284	282	99.30	0.70	21.99
Male	308	304	98.70	1.30	26.64
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American					
Filipino					
Hispanic or Latino	536	531	99.07	0.93	21.47
Native Hawaiian or Pacific Islander					
Two or More Races					
White	35	34	97.14	2.86	50.00
English Learners	73	72	98.63	1.37	4.17
Foster Youth					
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	503	497	98.81	1.19	18.91
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	73	72	98.63	1.37	5.56

## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School	School	District	District	State	State
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Science (grades 5, 8 and high school)	27.41		26.74		29.47	

# 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	300	298	99.33	0.67	28.19
Female	152	152	100.00	0.00	28.29
Male	148	146	98.65	1.35	28.08
American Indian or Alaska Native	0	0	0	0	0
Asian					
Black or African American	0	0	0	0	0
Filipino					
Hispanic or Latino	277	276	99.64	0.36	25.72
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races					
White	17	16	94.12	5.88	68.75
English Learners	34	34	100.00	0.00	0.00
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	257	255	99.22	0.78	23.14
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	38	37	97.37	2.63	5.41

# **B. Pupil Outcomes**

# **State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

## 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 7	100	100	100	100	100

# C. Engagement

# State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

## 2023-24 Opportunities for Parental Involvement

Washington Middle School recognizes how crucial parent involvement is to student success. A successful school is one in which parents are active members of the school community. We strongly encourage parents to get involved and participate in all Washington Middle School activities.

We have many ways for parents to participate in the life of our school, and we depend on parents to keep many of our programs running smoothly. Some of the activities designed to increase parent involvement include: PTSA, English Language Advisory Committee, Parent Advisory and Information Team, School Site Council, Family Nights, Parent Conferences, Back-to-School Night, Open House, Red Ribbon Week, and eighth grade end-of-the-year activities. In addition, many opportunities are available for parents to volunteer at school, either in classrooms, in the library, as an assistant for a group of teachers, helping to supervise field trips, or through the PTSA and the activities they sponsor. In addition we offer a parent nights, in which parents are able to participate in meetings designed to support the academic achievement of their child. To volunteer at Washington Middle School (562-690-2374). For more information on all parental involvement programs please contact us at school (562) 690-2374.

# 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	631	623	0	0.0
Female	306	303	0	0.0
Male	324	319	0	0.0
Non-Binary	1	1	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	11	10	0	0.0
Black or African American	1	1	0	0.0
Filipino	1	1	0	0.0
Hispanic or Latino	571	566	0	0.0
Native Hawaiian or Pacific Islander	1	1	0	0.0
Two or More Races	4	4	0	0.0
White	37	36	0	0.0
English Learners	122	120	0	0.0
Foster Youth	2	2	0	0.0
Homeless	10	9	0	0.0
Socioeconomically Disadvantaged	538	531	0	0.0
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	80	78	0	0.0

# C. Engagement

# **State Priority: School Climate**

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

# Suspensions and Expulsions

This table displays suspensions and expulsions data.									
Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.31	12.07		0.04	3.29		0.20	3.17	
Expulsions	0.00	0.00		0.00	0.00		0.00	0.07	

2022-23 Suspensions and Expulsions by Student Group						
Student Group	Suspensions Rate	Expulsions Rate				
All Students	10.46	0				
Female	8.17	0				
Male	12.65	0				
Non-Binary						
American Indian or Alaska Native	0	0				
Asian	0	0				
Black or African American	0	0				
Filipino	0	0				
Hispanic or Latino	10.86	0				
Native Hawaiian or Pacific Islander	0	0				
Two or More Races	0	0				
White	2.7	0				
English Learners	15.57	0				
Foster Youth	0	0				
Homeless	0	0				
Socioeconomically Disadvantaged	11.52	0				
Students Receiving Migrant Education Services	0	0				
Students with Disabilities	11.25	0				

## 2023-24 School Safety Plan

One of the most important goals at Washington Middle School is to establish and maintain a safe, healthy, positive school environment, and a safe action plan. In compliance with SB 187, Washington Middle School has designed a comprehensive Site Safety Plan, which was approved by the School Site Council in the Fall of 2023. The goals for the safety plan are:

- Secure campus with gates that are locked during the day for student safety and campus security.
- Provide all students and staff members with a safe teaching and learning environment.
- Keep all students safe and secure at school, traveling to and from school, and at school-related activities.
- Provide district programs and community resources to students and parents.
- Washington Middle School provides an educational environment where students, parents, staff, and community
  members participate respectfully without regard to race, culture, or religious background.
- Staff and administration monitor the campus from 7:45 a.m. to 4:00 p.m. Our campus is closed, with clearly posted and communicated rules for visitors. All guests are to report to the office and get a visitor's pass if entering the campus. All staff is instructed to report any unauthorized individuals immediately.
- Emergency drills are practiced regularly to ensure student safety in the event of an emergency. All rooms have clearly posted emergency evacuation maps for students and staff to follow.

## 2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	22	26	32	1
Mathematics	21	12	17	1
Science				
Social Science	25	8	18	

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	25	16	31	2
Mathematics	27	3	19	1
Science				
Social Science	28	2	18	1

## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	605

## 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	2

#### Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$22,666	\$7,181	\$15,484	\$85,107
District	N/A	N/A	\$8,936	\$99,152
Percent Difference - School Site and District	N/A	N/A	53.6	-10.6
State	N/A	N/A	\$7,607	\$88,288
Percent Difference - School Site and State	N/A	N/A	80.5	0.6

#### Fiscal Year 2022-23 Types of Services Funded

Washington is a Title I school and receives funds from the federal government to help us improve our students' achievement. Title I also supports our after school tutoring program to assist students who have difficulty completing homework or who lack the support at home to complete daily assignments. After-school programs are free to Washington students. They are offered Monday, Tuesday, and Thursday from 3:02-4:02 p.m. by Washington Middle School credentialed teachers. In addition to academic supports, after school enrichment programs are also offered in athletics, art, music, and academic enrichment such as robotics, Project Lead the Way (PLTW), Model United Nations, and more.

State and federal funds are also used to employ our Information Services Technician, instructional support paraprofessionals, and to purchase supplemental books for student instruction. PTSA raises funds for field trips, technology implementation, and school assemblies.

## Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at http://www.cde.ca.gov/ds/fd/cs/.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,524	\$54,046
Mid-Range Teacher Salary	\$81,279	\$84,515
Highest Teacher Salary	\$119,156	\$110,867
Average Principal Salary (Elementary)	\$152,045	\$136,841
Average Principal Salary (Middle)	\$149,524	\$141,477
Average Principal Salary (High)	\$0	\$137,985
Superintendent Salary	\$265,000	\$217,473
Percent of Budget for Teacher Salaries	34.56%	32.43%
Percent of Budget for Administrative Salaries	5.96%	5.62%

#### **Professional Development**

Each year the District looks at student achievement data along with teacher requests for specific training to determine the plan for the four Districtwide professional development days. In 2017-2018, training focused on English Language Arts adoptions: Wonders, and Amplify. In 2018-2019 training focused on new Mathematics adoptions, Bridges, and Math Links. In 2019-2021, training focused on developing Multi-Tiered System of Supports (MTSS), iReady training, and building capacity for integrating technology into the learning environment. In 2021-2022, we focused on MTSS and iReady with additional training on safety and technology integration during the COVID-19 pandemic. In 2022-2023 we continued focusing on MTSS as well as training focused on the new Elementary Science adoption.

MTSS Teachers on Special Assignment (TOSAs) assigned to each site work with all teachers throughout the year during the school day and during PLC time to support the implementation of the strategic focus. In 2023-2024, mathematics was our focus. Staff at all sites have received professional development and training as it relates to the newly adopted mathematics framework.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement		4	4



# 14. b. Information Item: Annual Update to the Local Control Accountability Plan and the Local Control Funding Formula Budget Overview 🖉

## **Recommended Action**

Trustees will be apprised of the annual update to the Local Control Accountability Plan and the Local Control Funding Formula Budget Overview for parents.

# **Supporting Documents**

Mid-Year LCAP Update

# La Habra City School District

То:	Board of Trustees
From:	Emily Flesher, Director of Special Programs & Assessment
Date:	January 11, 2024
CC:	Superintendent
Re:	Annual Update to the Local Control Accountability Plan (LCAP) and the Local Control Funding Formula Budget Overview for Parents

#### **Background:**

Senate Bill 114 (2023) added Education Code 52062 (a) (6) requiring the district to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and the Local Control Funding Formula Budget Overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board or body of the LEA.

The report includes both of the following:

- All available midyear outcome data related to the metrics identified in the current LCAP; and,
- All available midyear expenditure and implementation data on all actions identified in the current LCAP.

#### **Rationale:**

The 2023-2024 LCAP was approved by the Board of Trustees at the June 29, 2023 meeting.

#### **Recommended Action:**

No action is required.

#### **Financial Implications, if any:**

None.



# 14. c. Action Item: Approval to adopt STEMscopes for 6th-8th grades $\, \mathscr{O} \,$

## **Recommended Action**

It is recommended the Board of Trustees adopt STEMscopes for 6th-8th grades.

Motion\_\_\_\_\_ Second\_\_\_\_\_ Board Action\_\_\_\_\_

Supporting Documents

Memo for 6-8 Science Pilot Information

# La Habra City School District

To:	Board of Trustees
From:	Emily Flesher, Director of Special Programs & Assessment
Date:	January 11, 2024
CC:	Superintendent
Re:	Selection of 6th-8th Grade Science Materials

#### **Background:**

The Science Adoption Pilot Committee consisting of all 6th-8th grade science teachers began the process of selecting materials aligned to the Next Generation Science Standards (NGSS) in the Fall of 2021. With the support and training from the NGSS experts from Orange County Department of Education, the committee paper screened all the materials recommended on the State Adopted list, then thoroughly pre-screened materials from publishers. Finally, using a District created lens of our priorities, the committee narrowed down and selected three publishers to pilot:

- TCI-Science
- McGraw Hill-Science
- STEMscopes-Science

Committee members had the opportunity to pilot each program at their specific grade level. During each pilot, the teachers collected evidence on an agreed upon evaluation tool and met together to debrief each pilot experience.

On October 3, the pilot committee met to discuss each pilot, examine collected evidence and build consensus. Teachers discussed the quantitative results and shared input from their students' experiences with each pilot.

#### **Rationale:**

After careful deliberation, the 6th-8th Science Adoption Committee selected STEMscopes (6th-8th).

#### **Recommended Action:**

It is recommended the Board of Trustees adopt STEMscopes for 6th-8th grades.

## **Financial Implications, if any:**

The cost to purchase materials is \$160,202.69. Initial training costs are included in this total. Dependent on enrollment and staffing, additional resources may be necessary, and replenishment materials may be purchased after the initial year of implementation.



Regular Meeting 01/11/2024 - 06:00 PM

# **15. BUSINESS MATTERS**



# 15. a. Action Item: Approval of 2022-23 Annual Audit for Bond Measure O 🥔

## **Recommended Action**

It is recommended the Board of Trustees approve the 2022-23 Annual Audit for Bond Measure O.

Motion\_\_\_\_\_ Second\_\_\_\_\_

Board Action\_\_\_\_\_

# **Supporting Documents**



Final Governance Letter

Final FS and Performance Report

# La Habra City School District

To:	Board of Trustees
From:	Christeen Betz, Assistant Superintendent of Business Services
Date:	January 11, 2024
CC:	Superintendent
Re:	2022-23 Annual Audit for Bond Measure O

#### **Background:**

In November 2000, the voters of the State of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges, under certain circumstances and subject to certain conditions.

Pursuant to the requirements of Proposition 39, and related state legislation, the Governing Board of the District established a Citizens' Bond Oversight Committee and appointed its initial members. The principal purpose of the Citizens' Bond Oversight Committee, as set out in state law, is to inform the public as to the expenditures of the proceeds of the bonds issued pursuant to the Measure O bond authorization.

The Citizens' Bond Oversight Committee is required to issue at least one report annually as to its activities and findings.

Section 1(b)(3)(C) of Article XIIIA of the California Constitution requires the District to conduct an annual independent performance audit to ensure that the proceeds of the bonds deposited into the Measure O bond fund have been expended only for the authorized bond projects. The report shall include an audit of income and expenditures.

#### **Rationale:**

The La Habra City School District contracts with Eide Bailly LLP to perform the annual bond audit that is required.

#### **Recommended Action:**

It is recommended the Board of Trustees approve the 2022-23 Annual Audit for Bond Measure O.

## Financial Implications, if any:

None.



**CPAs & BUSINESS ADVISORS** 

December 13, 2023

To the Governing Board La Habra City School District La Habra, California

We have audited the financial statements of La Habra City School District's Building Fund (Measure O) as of and for the year ended June 30, 2023 and have issued our report thereon dated December 13, 2023. We have also performed the performance audit of the La Habra City School District's Building Fund (Measure O). Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure O) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under Government Auditing Standards.

As communicated in our engagement letter dated June 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of La Habra City School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated December 13, 2023.

#### Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

#### **Significant Risks Identified**

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks.

- Management Override of Controls Professional standards require auditors to address the possibility of
  management overriding controls. Accordingly, we identified as a significant risk that management of the
  District may have the ability to override controls that the District has implemented. Management may
  override the District's controls in order to modify the financial records with the intent of manipulating
  the financial statements to overstate the District's financial performance or with the intent of concealing
  fraudulent transactions.
- Revenue Recognition We identified revenue recognition as a significant risk due to financial and operational incentives for the District to overstate revenues.

#### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by La Habra City School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

#### Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure O) financial statements relate to:

The summary of significant accounting policies in Note 1.

#### Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected misstatements that we identified as a result of our audit procedures that were brought to the attention of management.

The following misstatement that we identified as a result of our audit procedures was brought to the attention of, and corrected by, management:

• Overstatement of accounts payable \$82,155

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to La Habra City School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report.

We have made the following modification to our auditor's report.

As discussed in Note 1, the financial statements present only Building Fund (Measure O), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated December 13, 2023.

#### Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with La Habra City School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as La Habra City School District's auditors.

This report is intended solely for the information and use of the Governing Board and management of La Habra City School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Ede Bailly LLP

Rancho Cucamonga, California



Financial and Performance Audits Building Fund (Measure O) June 30, 2023 La Habra City School District



#### FINANCIAL AUDIT

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**Financial Audit** Building Fund (Measure O) June 30, 2023 La Habra City School District



**CPAs & BUSINESS ADVISORS** 

#### **Independent Auditor's Report**

To the Governing Board and Citizens Oversight Committee La Habra City School District La Habra, California

#### **Report on the Audit of the Financial Statements**

#### Opinion

We have audited the accompanying financial statements of the Building Fund (Measure O) of the La Habra City School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure O) of the La Habra City School District, as of June 30, 2023, and the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Emphasis of Matter**

As discussed in Note 1, the financial statements present only Building Fund (Measure O), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, and the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

# Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

# Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023, on our consideration of the Building Fund (Measure O) of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Building Fund (Measure O) of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Building Fund (Measure O) of the District's internal control over financial reporting and compliance.

Each Bailly LLP

Rancho Cucamonga, California December 13, 2023

June 30, 2023

Assets Investments Receivables	\$ 1,884,454 6,506
Total assets	\$ 1,890,960
Liabilities And Fund Balance	
Liabilities Accounts payable Due to other funds	\$ 305,415 161,128
Total liabilities Fund Balance	 466,543
Restricted for capital projects	 1,424,417
Total liabilities and fund balance	\$ 1,890,960

Year Ended June 30, 2023

Revenues	
Interest income	\$ 91,892
Net increase in the fair value of investments	 90,272
Total revenues	 182,164
Expenditures	
Current	
Salaries and benefits	189,933
Supplies	
Materials	177,538
Noncapitalized equipment	1,396,069
Services	
Rents, leases, and repairs	411
Consulting/professional services	487,776
Capital outlay	
Buildings & improvements	2,117,235
Equipment replacement	612,478
Total expenditures	 4,981,440
Total experiatures	 4,301,440
Net Change in Fund Balance	(4,799,276)
Fund Balance - Beginning	 6,223,693
Fund Balance - Ending	\$ 1,424,417

# Note 1 - Summary of Significant Accounting Policies

The accounting policies of the La Habra City School District's (the District) Building Fund (Measure O) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The District Building Fund accounts for financial transactions in accordance with the policies and procedures of the *California School Accounting Manual*.

# **Financial Reporting Entity**

The financial statements include only the Building Fund of the District used to account for Measure O projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure O. These financial statements are not intended to present fairly the financial position and results of operations of the District in compliance with accounting principles generally accepted in the United States of America.

# **Fund Accounting**

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

#### **Basis of Accounting**

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and change in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

#### **Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

#### Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances are liquidated at June 30 since they do not constitute expenditures or liabilities.

#### Fund Balance - Building Fund (Measure O)

As of June 30, 2023, the fund balance is classified as follows:

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

#### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

#### **Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### Note 2 - Investments

#### **Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes: securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

#### **Investment in County Treasury**

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

#### **General Authorizations**

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

#### **Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the Orange County Treasury Investment Pool is not required to be rated, nor has been rated as of June 30, 2023.

#### **Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Orange County Treasury Investment Pool. The District maintains a Building Fund (Measure O) investment of \$1,884,454 with the Orange County Treasury Investment Pool, with an average maturity of 225 days.

# Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- Level 2 Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

As of June 30, 2023, the District's investments of \$1,884,454 in the Orange County Investment Pool are uncategorized.

#### Note 4 - Receivables

Receivables at June 30, 2023, consisted of the following:

Interest

# Note 5 - Interfund Transactions

#### Interfund Receivables/Payables (Due To/Due From)

Interfund payable balance at June 30, 2023, was as follows:

A balance of \$161,128 is due from the Building Fund (Measure O) to the General Fund for reimbursement of expenditures.

#### Note 6 - Accounts Payable

Accounts payable at June 30, 2023, consisted of the following:

Salaries and benefits Other vendor payables	\$ 13,866 291,549
Total	\$ 305,415

# Note 7 - Commitments and Contingencies

#### Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure O) as of June 30, 2023.



Independent Auditor's Report June 30, 2023 La Habra City School District



**CPAs & BUSINESS ADVISORS** 

# Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Governing Board and Citizens Oversight Committee La Habra City School District La Habra, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Building Fund (Measure O) of the La Habra City School District (the District) as of and for the year ended June 30, 2023, and the related notes of the financial statements, and have issued our report thereon dated December 13, 2023.

#### **Emphasis of Matter**

As discussed in Note 1, the financial statements present only Building Fund (Measure O), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 that we consider to be a material weakness.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Building Fund (Measure O) of the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

# **District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Erde Bailly LLP

Rancho Cucamonga, California December 13, 2023



Schedule of Findings and Questioned Costs June 30, 2023

La Habra City School District

The following finding represents a material weakness related to the financial statements that is required to be reported in accordance with *Government Auditing Standards*. The finding has been coded as follows:

**Five Digit Code** 

AB 3627 Finding Type

30000

Internal Control

#### 2023-001 30000 – Adjustments and Financial Statement Preparation

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the District's financial statements. The District should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

#### Condition

The District overstated accounts payable in the amount of \$82,155 and overstated investments in the amount of \$123,260 in the Building Fund (Measure O). As a result, the fund balance was overstated by \$41,105.

#### **Questioned Costs**

There were no questioned costs associated with the condition identified.

#### Context

The condition was identified through review of available District records related to the financial account balances in the Building Fund (Measure O) and through inquiry with District personnel.

#### Effect

The effect of the item identified above resulted in changes in the ending fund balance of the Building Fund (Measure O) in comparison to the reported balance on the District's unaudited actuals as of June 30, 2023. The net effect of these errors resulted in misstatements that were not detected or prevented by the District's internal accounting control and review process.

#### Cause

The cause appears to be the deficiency in the District's internal control and review system as it was not able to prevent the misstatement to the financial statement.

**Repeat Finding** 

No.

Recommendation

In light of the condition identified, the District should exercise care during its annual year-end closing process and implement a process to review all balances during its year-end closing process to determine the proper cut-off period. In addition, a thorough review of the District's financial statements, including all adjusting entries and reclassifying entries should take place before the financial statements are finalized by the District's business department.

Corrective Action Plan and Views of Responsible Officials

At the time of year end close, the District has vacancies in critical finance positions that have since been filled.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Performance Audit
 Building Fund (Measure O)
 June 30, 2023
 La Habra City School District



**CPAs & BUSINESS ADVISORS** 

#### Independent Auditor's Report on Performance

To the Governing Board and Citizens Oversight Committee La Habra City School District La Habra, California

We were engaged to conduct a performance audit of the Building Fund (Measure O) of the La Habra City School District (the District) for the year ended June 30, 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

#### Audit Authority/Purpose

The general obligation bonds associated with Measure O were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County on August 1, 2012 (the Resolution), pursuant to a request of the District made by a resolution adopted by the Board of the District made by a resolution adopted by the Board of the District made by a resolution adopted by the Board of Education of the District on July 26, 2012.

The District received authorization at an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed \$31,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent all series of the authorized bonds to be issued under the 2012 Authorization.

#### Purpose

To modernize and improve classrooms and support facilities, upgrade libraries and science labs, increase student and teacher access to computers and modern classroom technology, improve student safety, replace leaky roofs and upgrade lighting, window, utility, heating, and ventilation systems to reduce annual operating costs shall the La Habra City School District be authorized to issue up to \$31,000,000 in bonds at legal interest rates, with an Independent Citizens' Oversight Committee, annual audits, and no money for administrator salaries.

# Authority

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by the District, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

- Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIA, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
- 2. The District must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
- 3. Requires the District to appoint a citizen's oversight committee.
- 4. Requires the District to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
- 5. Requires the District to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

# **Objectives of the Audit**

Our audit was limited to the objectives listed below which includes determining compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting issued by the California Education Audit Appeals Panel. Management is responsible for the District compliance with those requirements.

- 1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure O.
- 2. Determine whether salary transactions, charged to the Building Fund were in support of Measure O and not for District general administration or operations.

#### Scope of the Audit

The scope of our performance audit covered the period of July 1, 2022 to June 30, 2023. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2023, were not reviewed or included within the scope of our audit or in this report.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

# Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2023, for the Building Fund (Measure O). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIIIA, Section 1(b)(3)(C) of the California Constitution and Measure O as to the approved bond projects list. We performed the following procedures:

- 1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
- 2. We selected a sample of expenditures using the following criteria:
  - a) We considered all expenditures recorded in all object codes.
  - b) We considered all expenditures recorded in all projects that were funded from July 1, 2022 through June 30, 2023 from Measure O bond proceeds.
  - c) We selected all expenditures that were individually significant expenditures based on our assessment of materiality.
- 3. Our sample included transactions totaling \$3,033,014. This represents 61% of the total expenditures of \$4,981,440, including transfers out.
- 4. We reviewed the actual invoices and other supporting documentation to determine that:
  - a) Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b) Expenditures were supported by proper bid documentation, as applicable.
  - c) Expenditures were expended in accordance with voter-approved bond project list.
  - d) Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.

- 5. We determined that the District has met the compliance requirement of Measure O if the following conditions were met:
  - a) Supporting documents for expenditures were aligned with the voter-approved bond project list.
  - b) Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the District.

# **Audit Results**

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures held in the Building Fund (Measure O) and that such expenditures were made for authorized Bond projects. Further, it was noted that funds held in the Building Fund (Measure O), and expended by the District, were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

This report is intended solely for the information and use of the District, Governing Board, and Citizens Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.

Ende Bailly LLP

Rancho Cucamonga, California December 13, 2023

None reported.



# 15. b. Action Item: Approval of 2022-23 Annual Audit Report 🥔

# **Recommended Action**

It is recommended the Board of Trustees approve the 2022-23 Annual Audit Report.

Motion\_\_\_\_\_ Second\_\_\_\_\_ Board Action\_\_\_\_\_

# **Supporting Documents**

2022-23 Audit memo Financial



Final Financial Statements

# La Habra City School District

To:	Board of Trustees
From:	Christeen Betz, Assistant Superintendent of Business Services
Date:	January 11, 2024
CC:	Superintendent
Re:	2022-23 Annual Audit Report

# **Background:**

Annually the Superintendent or designee shall provide the necessary financial records with the auditor selected by the Governing Board to ensure that the District complies with the Governmental Accounting Standards Board (GASB). Established in 1984, GASB is the independent, private-sector organization based in Norwalk, Connecticut that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

GASB standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of Certified Public Accountants (AICPA). GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and others who use financial reports.

The 2022-23 Annual Audit Report includes an audit of income and expenditures by resource for all funds of the District. The audit also reviews student attendance procedures, associated student body (ASB) processes, and the determination of whether Local Control Funding Formula funds were expended in accordance with the District's local control and accountability plan and/or approved annual update of the plan (Education Code 41020).

#### **Rationale:**

The La Habra City School District contracts with Eide Bailly LLP to perform the annual audit as required by the California Department of Education and the following Education Codes (EC).

- A. (EC), Section 8448, requires agencies that contract with the CDE under a direct service agreement to have a single independent financial and compliance audit. Such audits shall include an evaluation of the accounting and control systems of the direct service contractor and of the activities by the contractor.
- B. (EC), Section 33420, requires, as a condition to any contract with a private agency for the provision of educational services, that an audit of state and federal funds be conducted by CDE auditors, a certified public accountant (CPA), or a public accountant (PA) licensed by the California Board of Accountancy (Board).

C. (EC), Section 41020, requires each county superintendent of schools to provide an audit of all funds under his or her jurisdiction and control, and the governing board of each Local Educational Agency (LEA) to either provide an audit of its books and accounts, including an audit of income and expenditures by source of funds, or make arrangements with the county superintendent of schools having jurisdiction over the LEA to provide for the audit.

# **Recommended Action:**

It is recommended the Board of Trustees approve the 2022-23 Annual Audit Report.

# **Financial Implications, if any:**

None.



**CPAs & BUSINESS ADVISORS** 

December 13, 2023

To the Governing Board La Habra City School District La Habra, California

We have audited the financial statements of La Habra City School District (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 13, 2023. Professional standards require that we advise you of the following matters relating to our audit.

# Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated June 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for each of District's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 13, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated December 13, 2023.

# Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

# Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

# **Significant Risks Identified**

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks:

- Management Override of Controls Professional standards require auditors to address the possibility of
  management overriding controls. Accordingly, we identified as a significant risk that management of the
  District may have the ability to override controls that the District has implemented. Management may
  override the District's controls in order to modify the financial records with the intent of manipulating
  the financial statements to overstate the District's financial performance or with the intent of concealing
  fraudulent transactions.
- Revenue Recognition We identified revenue recognition as a significant risk due to financial and operational incentives for the District to overstate revenues.

# Qualitative Aspects of the Entity's Significant Accounting Practices

# Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Notes 1 and 16, the District changed accounting policies related to accounting for leases to adopt the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Accordingly, the

accounting change has been retrospectively applied to the financial statements beginning July 1, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

# Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions in their financial statements. These amounts were all determined based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which utilized projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Management's estimate of the Total OPEB liability, related deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits.

# Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to Other Postemployment Benefits (OPEB) Liability (Note 10) and Employee Retirement Systems (Note 13).

# Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

# **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account

balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

nent of accounts receivable	
eral Fund	\$435,633
ent of accounts payable	
ding Fund	\$82,155
ent of investments	
eral Fund	\$90 <i>,</i> 865
d Development Fund	\$5 <i>,</i> 585
eteria Fund	\$30,279
ding Fund	\$123,260
ital Facilities Fund	\$98,513
cial Reserve Fund for Capital Outlay Projects	\$8,389
d Interest and Redemption Fund	\$29,326
	eral Fund ent of accounts payable ding Fund ent of investments eral Fund d Development Fund dreria Fund ding Fund tal Facilities Fund cial Reserve Fund for Capital Outlay Projects

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole:

•	General Fund	
	<ul> <li>Understatement of beginning fund balance</li> </ul>	\$178,776
•	Special Reserve Non-Major Governmental Fund for Capital Outlay	
	<ul> <li>Understatement of beginning fund balance</li> </ul>	\$23,125
•	Bond Interest and Redemption Non-Major Governmental Fund	
	<ul> <li>Overstatement of beginning fund balance</li> </ul>	\$50 <i>,</i> 934

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2023, is an understatement of beginning fund balance/net position of \$150,967 and an overstatement of changes in fund balance/net position of \$150,967 for Governmental Funds/Governmental Activities.

# **Disagreements with Management**

•

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

# Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report.

# **Modification of the Auditor's Report**

We have made the following modification to our auditor's report:

#### Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

#### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated December 13, 2023.

#### Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the governing board, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Erde Bailly LLP

Rancho Cucamonga, California

Financial Statements June 30, 2023 La Habra City School District



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**CPAs & BUSINESS ADVISORS** 

#### **Independent Auditor's Report**

To the Governing Board La Habra City School District La Habra, California

#### **Report on the Audit of the Financial Statements**

#### Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the La Habra City School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the La Habra City School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

# Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

# Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

# **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability - CalSTRS, schedule of the District's proportionate share of the net pension liability - CalPERS, the schedule of the District's contributions - CalSTRS, and the schedule of the District's contributions - CalPERS, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

# Supplementary Information

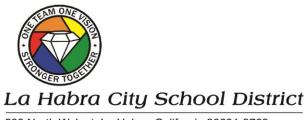
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining nonmajor governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Ende Bailly LLP

Rancho Cucamonga, California December 13, 2023



Board of Education OFELIA HANSON, President EMILY PRUITT, Clerk/Vice-President SUE PRITCHARD, Ph.D., Member ADAM ROGERS, Member JUSTIN RODGERS, Member

MARIO A. CARLOS, Ed.D., Superintendent

500 North Walnut, La Habra, California 90631-3769

This section of La Habra City School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023, with comparative information for the year ending June 30, 2022. Please read it in conjunction with the District's financial statements, which immediately follow this section.

# **OVERVIEW OF THE FINANCIAL STATEMENTS**

# **The Financial Statements**

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the District (including capital assets, right-to-use leased assets, right-to-use subscription IT assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

*Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements* is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the La Habra City School District.

# **REPORTING THE DISTRICT AS A WHOLE**

#### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, liabilities, and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's operating results. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the Statement of Net Position and the Statement of Activities, we present the District activities as follows:

**Governmental Activities** - All of the District's services are reported in this category. This includes the education of transitional kindergarten through grade eight students, the operation of child development activities, and the ongoing effort to improve and maintain buildings and sites. Property taxes, user fees, interest income, Federal, State, and local grants, as well as proceeds from the general obligation bonds, finance these activities.

# **REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS**

# **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

**Governmental Funds** - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

# THE DISTRICT AS A WHOLE

# **Net Position**

The District's net position (deficit) was \$(8,177,263) for the fiscal year ended June 30, 2023. Of this amount, \$(44,405,485) was unrestricted deficit. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use those net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

# Table 1

	Governmental Activities				
	2023	2022 as restated			
Assets Current and other assets	\$ 51,431,050	\$ 41,541,025			
Capital assets, right-to-use leased assets, and right-to-use subscription IT assets	50,326,803	46,555,394			
Total assets	101,757,853	88,096,419			
Deferred outflows of resources	20,266,415	15,477,825			
Liabilities					
Current liabilities Long-term liabilities	6,228,871 113,339,076	4,732,008 93,122,269			
Total liabilities	119,567,947	97,854,277			
Deferred inflows of resources	10,633,584	30,292,381			
Net Position					
Net investment in capital assets	16,957,224	16,947,403			
Restricted Unrestricted (deficit)	19,270,998 (44,405,485)	14,491,356 (56,011,173)			
Total net position (deficit)	\$ (8,177,263)	\$ (24,572,414)			

The \$(44,405,485) in unrestricted deficit net position of governmental activities represents the accumulated results of all past years' operations. Unrestricted deficit net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased by 20.7% (\$(44,405,485) compared to \$(56,011,173)).

# **Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 14. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

# Table 2

	Governmental Activities				
	2023	2022*			
Revenues Program revenues					
Charges for services and sales	\$ 830,209	\$ 799,179			
Operating grants and contributions	36,646,117	23,597,967			
General revenues	00,010,117	20,007,007			
Federal and State aid not restricted	33,476,129	28,674,514			
Property taxes	27,808,554	26,395,887			
Other general revenues	724,911	(115,766)			
Total revenues	99,485,920	79,351,781			
Expenses					
Instruction-related	55,299,939	43,565,995			
Pupil services	10,253,335	8,402,033			
Administration	7,000,632	5,713,943			
Plant services	5,721,382	6,314,817			
All other services	4,815,481	4,715,436			
Total expenses	83,090,769	68,712,224			
Change in net position	\$ 16,395,151	\$ 10,639,557			

\* The revenues and expenses for fiscal year 2022 were not restated to show the effects of GASB Statement No. 96 for comparative purposes.

# **Governmental Activities**

As reported in the *Statement of Activities* on page 14, the cost of all of our governmental activities this year was \$83,090,769. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$27,808,554 because the cost was paid by those who benefited from the programs (\$830,209) or by other governments and organizations who subsidized certain programs with grants and contributions (\$36,646,117). We paid for the remaining "public benefit" portion of our governmental activities with \$34,201,040 in State unrestricted funds, and with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction-related and related services, including special instruction programs and other instructional programs, home-to-school transportation, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

# Table 3

	Total Cost	of Services	Net Cost of Services					
	2023	2023 2022*		2022*				
Instruction-related Pupil services	\$    55,299,939 10,253,335	\$ 43,565,995 8,402,033	\$ (30,672,434) (2,672,197)	\$ (28,680,301) (2,123,597)				
Administration Plant services	7,000,632 5,721,382	5,713,943 6,314,817	(4,947,048) (4,245,877)	(4,560,662) (4,938,551)				
All other services	4,815,481	4,715,436	(3,076,887)	(4,011,967)				
Total	\$ 83,090,769	\$ 68,712,224	\$ (45,614,443)	\$ (44,315,078)				

\* The total and net cost of services for fiscal year 2022 were not restated to show the effects of GASB Statement No. 96 for comparative purposes.

To help mitigate learning loss, the District has continued spending on additional support staff, needed technology, and expanded our after school tutoring and enrichment programs. The District has also seen an increase in cost for programs that are funded through the General Fund such as Special Education and Routine Restricted Maintenance.

# THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$45,656,163, which is an increase of \$8,374,281 from last year (Table 4).

# Table 4

	Balances and Activity							
Governmental Fund	July 1, 2022	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30	, 2023			
General Fund	\$ 20,577,341	\$ 91,818,836	\$ 79,820,877	\$ 32,5	575,300			
Building Fund	6,223,693	182,164	4,981,440	1,4	124,417			
Student Activity Fund	50,883	108,792	108,300		51,375			
Child Development Fund	166,119	540,254	497,248	2	209,125			
Cafeteria Fund	1,731,243	4,769,064	3,830,838	2,6	569,469			
Capital Facilities Fund	3,746,174	414,937	95,476	4,0	)65,635			
Special Reserve Fund for Capital								
Outlay Projects	1,589,719	502,749	355,250	1,7	737,218			
Bond Interest and Redemption								
Fund	3,196,710	3,221,125	3,494,211	2,9	923,624			
Total	\$ 37,281,882	\$ 101,557,921	\$ 93,183,640	\$ 45,6	56,163			

# **General Fund Budgetary Highlights**

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 61.)

Revenue and expenditure revisions made to the 2022-2023 budget were due to changes made to reflect the actual operations of the District, including additional State and Federal revenues and salary increases that were Board approved after the adopted budget.

# CAPITAL ASSETS, RIGHT-TO-USE LEASED ASSETS, RIGHT-TO-USE SUBSCRIPTION IT ASSETS, AND LONG-TERM LIABILITIES

# Capital Assets, Right-to-Use Leased Assets, and Right-to-Use Subscription IT Assets

At June 30, 2023, the District had \$50,326,803 in a broad range of capital assets, right-to-use leased assets, and right-to-use subscription IT assets (net of depreciation and amortization), including land and construction in progress, buildings and improvements, furniture and equipment, right-to-use leased assets, and right-to-use subscription IT assets. This amount represents a net increase (including additions, deductions, and depreciation and amortization expenses) of \$3,771,409, or 8.1%, from last year (Table 5).

# Table 5

	Governmen	Governmental Activities			
	2023	2022 as restated			
Land and construction in progress Land improvements Buildings and improvements Furniture and equipment Right-to-use leased assets Right-to-use subscription IT assets	\$ 1,860,845 7,433,134 39,081,780 1,748,212 167,405 35,427	\$ 1,971,842 6,566,947 36,060,276 1,682,017 252,307 22,005			
Total	\$ 50,326,803	\$ 46,555,394			

The District completed several capital projects in the 2022-2023 year including new playgrounds, new shade structures, modernization of classrooms, HVAC, parking lot projects, and office and space modernizations. We anticipate capital additions to be \$2 million for the 2023-2024 year.

We present more detailed information about our capital assets, right-to-use leased assets, and right-to-use subscription IT assets in Note 5 to the financial statements.

# **Long-Term Liabilities**

At the end of this year, the District had \$42,692,059 in long-term liabilities versus \$44,564,188 last year, a decrease of 1,872,129, or 4.2% from last year. Those long-term liabilities consisted of:

# Table 6

	Governmen	tal Activities
	2023	
Long-Term Liabilities		
General obligation bonds	\$ 40,984,608	\$ 42,716,427
Unamortized premium on issuance	906,274	955,084
Financed purchase agreements	24,021	46,661
Leases	167,394	249,843
Subscription-based IT arrangements	32,725	22,005
Compensated absences	577,037	574,168
Total	\$ 42,692,059	\$ 44,564,188

The District's general obligation bond rating continues to be "Aa3". The State limits the amount of general obligation debt that districts can issue to five percent of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt of \$40,984,608 is significantly below this statutorily-imposed limit.

At year-end, the District had an OPEB liability of \$12,607,352 versus \$13,330,998 last year, and a decrease of \$723,646, or 5.4%.

At year-end, the District had an aggregate net pension liability of \$58,039,665 versus \$35,237,923 last year, and an increase of \$22,801,742, or 64.7%.

We present more detailed information regarding our long-term liabilities in Notes 9, 10, and 13 of the financial statements.

# SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2022-2023 ARE NOTED BELOW

Beginning the 2022-2023 school year, the District continued a traditional school model with all students in class just as prior to COVID.

La Habra City School District has added robust afterschool program offerings for all students, including academic interventions, STEM, sports, VAPA, extended learning field trips and more.

The preparation of our Staff continued to be a focus through targeted Professional Development. Classified and Certificated team members received professional development that assists student learning, student social-emotional development, and district priorities.

# ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2023-2024 year, the governing board and management followed the approved budget guidelines and used the following criteria:

The key assumptions in our revenue forecast are:

Unduplicated count of 81.89%.
 GAP funding of 100%.
 Funded ADA of 4,028.

# CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Assistant Superintendent, Business Services, Ms. Christeen Betz, at 500 N. Walnut Street, La Habra, CA 90631, or email at cbetz@lahabraschools.org.

	Governmental Activities
Assets	
Deposits and investments	\$ 43,443,488
Receivables	7,751,727
Stores inventories	232,024
Other current assets	3,811
Capital assets not depreciated	1,860,845
Capital assets, net of accumulated depreciation	48,263,126
Right-to-use leased assets, net of accumulated amortization	167,405
Right-to-use subscription IT assets, net of accumulated amortization	35,427
Total assets	101,757,853
Deferred Outflows of Resources	
Deferred charge on refunding	380,097
Deferred outflows of resources related to Other Postemployment Benefits (OPEB)	1,522,216
Deferred outflows of resources related to pensions	18,364,102
Total deferred outflows of resources	20,266,415
Liabilities	
Accounts payable	5,352,525
Interest payable	453,984
Unearned revenue	422,362
Long-term liabilities	2 250 456
Long-term liabilities other than OPEB and pensions due within one year	2,359,456
Long-term liabilities other than OPEB and pensions due in more than one year	40,332,603
OPEB liability Aggregate net pension liability	12,607,352 58,039,665
Aggregate het pension hability	
Total liabilities	119,567,947
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	3,778,656
Deferred inflows of resources related to pensions	6,854,928
Total deferred inflows of resources	10,633,584
Net Position	
Net investment in capital assets	16,957,224
Restricted for	
Debt service	2,469,640
Capital projects	4,065,635
Educational programs	9,928,634
Other activities	2,807,089
Unrestricted (deficit)	(44,405,485)
Total net position (deficit)	\$ (8,177,263)

				Program	n Rev	enues	Net (Expenses) Revenues and Changes in Net Position
				narges for rvices and		Operating Grants and	Governmental
Functions/Programs		Expenses	36	Sales		ontributions	Activities
Governmental Activities							
Instruction	\$	44,307,353	\$	16,347	\$	22,312,353	\$ (21,978,653)
Instruction-related activities				-			
Supervision of instruction		5,050,996		23,865		1,354,537	(3,672,594)
Instructional library, media,							
and technology		837,840		183		363,785	(473,872)
School site administration		5,103,750		3,980		552,455	(4,547,315)
Pupil services							
Home-to-school transportation		1,074,853		-		172,682	(902,171)
Food services		3,303,569		58		4,502,900	1,199,389
All other pupil services		5,874,913		12,360		2,893,138	(2,969,415)
Administration							
Data processing		1,886,195		-		21,880	(1,864,315)
All other administration		5,114,437		1,836		2,029,868	(3,082,733)
Plant services		5,721,382		425,518		1,049,987	(4,245,877)
Ancillary services		108,300		-		108,792	492
Enterprise services		490,879		40,328		72,152	(378,399)
Interest on long-term liabilities		1,758,587		-		-	(1,758,587)
Other outgo		545,031		305,734		1,211,588	972,291
Depreciation (unallocated)		1,912,684		-		-	(1,912,684)
Total governmental activities	\$	83,090,769	\$	830,209	\$	36,646,117	(45,614,443)
General Revenues and Subventions							
Property taxes, levied for general purposes							24,151,422
Property taxes, levied for debt service							3,208,865
Taxes levied for other specific purposes							448,267
Federal and State aid not restricted to specific		moses					33,476,129
Interest and investment earnings	- pui	poses					195,162
Miscellaneous							529,749
Wiscenarious							525,745
Subtotal, general revenues and su	bvei	ntions					62,009,594
Change in Net Position							16,395,151
Net Position - Beginning, as restated							(24,572,414)
Net Position - Ending							\$ (8,177,263)

	 General Fund	 Building Fund	Non-Major overnmental Funds	Total Governmental Funds
Assets				
Deposits and investments	\$ 30,985,844	\$ 1,884,454	\$ 10,573,190	\$ 43,443,488
Receivables Due from other funds	6,449,434 258,259	6,506	1,295,787 153,838	7,751,727 412,097
Stores inventories	158,240	-	73,784	232,024
Other current assets	 3,811	 -	 , 	3,811
Total assets	\$ 37,855,588	\$ 1,890,960	\$ 12,096,599	\$ 51,843,147
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 4,704,088	\$ 305,415	\$ 343,022	\$ 5,352,525
Due to other funds	153,838	161,128	97,131	412,097
Unearned revenue	 422,362	 -	 	422,362
Total liabilities	5,280,288	 466,543	 440,153	6,186,984
Fund Balances				
Nonspendable	183,240	-	122,880	306,120
Restricted	9,928,634	1,424,417	9,796,348	21,149,399
Assigned	19,706,731	-	1,737,218	21,443,949
Unassigned	2,756,695	 -	 -	2,756,695
Total fund balances	 32,575,300	 1,424,417	 11,656,446	45,656,163
Total liabilities and fund balances	\$ 37,855,588	\$ 1,890,960	\$ 12,096,599	\$ 51,843,147

La Habra City School District

June 30, 2023

Total Fund Balance - Governmental Funds		\$ 45,656,163
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 88,051,259	
Accumulated depreciation is	(37,927,288)	
Net capital assets		50,123,971
Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of right-to-use leased assets is	337,209	
Accumulated amortization is	(169,804)	
Net right-to-use leased assets		167,405
Right-to-use subscription IT assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of right-to-use subscription IT assets is	55,204	
Accumulated amortization is	(19,777)	
Net right-to-use subscription IT assets		35,427
In governmental funds, unmatured interest on long-term liabilities is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on		
long-term liabilities is recognized when it is incurred.		(453,984)
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to Deferred charge on refunding	380,097	
Other postemployment benefits (OPEB) liability	1,522,216	
Aggregate net pension liability	18,364,102	
Total deferred outflows of resources		20,266,415
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to OPEB liability	(3,778,656)	
Aggregate net pension liability	(6,854,928)	
Total deferred inflows of resources		(10,633,584)

# La Habra City School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
lune 30, 2023

June 30, 2023

Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		\$ (58,039,665)
The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		(12,607,352)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of General obligation bonds Unamortized premium on issuance of general obligation bonds Financed purchase agreements Leases Subscription-based IT arrangements Compensated absences (vacations) In addition, capital appreciation general obligation bonds were issued. The accretion of interest to date on the general obligation bonds is	\$ (34,043,679) (906,274) (24,021) (167,394) (32,725) (577,037) (6,940,929)	
Total long-term liabilities		(42,692,059)
Total net position - governmental activities		\$ (8,177,263)

# La Habra City School District Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2023

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues Local Control Funding Formula Federal sources Other State sources Other local sources	\$ 56,452,177 6,791,772 22,518,781 5,363,724	-	\$	\$ 56,452,177 9,760,983 24,295,236 10,357,143
Total revenues	91,126,454	182,164	9,556,921	100,865,539
Expenditures Current				
Instruction Instruction-related activities	47,097,103	-	-	47,097,103
Supervision of instruction Instructional library, media,	5,296,542	-	-	5,296,542
and technology School site administration Pupil services	855,257 5,319,795	-	-	855,257 5,319,795
Home-to-school transportation Food services	1,182,640 148,526	-	۔ 3,294,915	1,182,640 3,443,441
All other pupil services Administration	6,056,169	-	-	6,056,169
Data processing All other administration Plant services	1,945,966 5,240,008 6,107,523	-	- 97,131 38,792	1,945,966 5,337,139 6,146,315
Ancillary services Other outgo	- 545,031	-	108,300	108,300 545,031
Enterprise services Facility acquisition and construction Debt service	- 1,211	۔ 4,972,980	497,248 81,278	497,248 5,055,469
Principal Interest and other	24,393 713	- 8,460	2,498,175 1,106,301	2,522,568 1,115,474
Total expenditures	79,820,877	4,981,440	7,722,140	92,524,457
Excess (Deficiency) of Revenues Over Expenditures	11,305,577	(4,799,276)	1,834,781	8,341,082
Other Financing Sources (Uses) Transfers in	659,183	-	-	659,183
Other sources - proceeds from SBITAs Transfers out	33,199 	-	- (659,183)	33,199 (659,183)
Net Financing Sources (Uses)	692,382		(659,183)	33,199
Net Change in Fund Balances	11,997,959	(4,799,276)	1,175,598	8,374,281
Fund Balance - Beginning	20,577,341	6,223,693	10,480,848	37,281,882
Fund Balance - Ending	\$ 32,575,300	\$ 1,424,417	\$ 11,656,446	\$ 45,656,163

La Habra City School District Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Funds		\$ 8,374,281
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expense in the Statement of Activities.		
This is the amount by which capital outlay exceed depreciation and amortization expense in the period. Capital outlay Depreciation and amortization expense	\$ 5,788,772 (2,017,363)	
Net expense adjustment		3,771,409
Right-to-use subscription IT assets acquired this year were financed with Subscription-Based IT Arrangements (SBITAs). The amount financed by the SBITAs is reported in the governmental funds as a source of financing. On the other hand, the SBITAs are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.		(33,199)
In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation earned was more than the amount used by \$2,869.		(2,869)
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and aggregate net pension liability during the year.		2,666,679
In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and OPEB liability during the year.		(260,605)

# La Habra City School District Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2023

Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities General obligation bonds Finance purchase agreements Leases Subscription-based IT arrangements	\$ 2,395,000 22,640 82,449 22,479
Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances Amortization of premium on issuance	48,810
Amortization of deferred charge on refunding Interest on long-term liabilities in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities is the result of two factors. First, accrued interest on the general obligation bonds decreased by \$8,041, and second, \$663,181 of accumulated interest was accreted on the District's capital appreciation general obligation bonds.	(36,783) (655,140)
	\$ <u>/</u>
interest on the general obligation bonds decreased by \$8,041, and second, \$663,181 of accumulated interest was accreted	\$ (655,140) 16,395,151

# Note 1 - Summary of Significant Accounting Policies

# **Financial Reporting Entity**

The La Habra City School District (the District) was organized in 1896 under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades TK-8 as mandated by the State and/or Federal agencies. The District operates seven elementary schools and two middle schools.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For La Habra City School District, this includes general operations and student related activities of the District.

# **Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and nonmajor governmental funds:

# **Major Governmental Funds**

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

One fund currently defined as special revenue funds in the *California State Accounting Manual* (CSAM) does not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 14, Deferred Maintenance Fund, is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain open for internal reporting purposes, this fund function effectively as extensions of the General Fund, and accordingly has been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects a decrease in fund balance of \$1.

**Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

# **Non-Major Governmental Funds**

**Special Revenue Funds** The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activity Fund** The Student Activity Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

**Capital Project Funds** The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

**Debt Service Funds** The Debt Service funds are used to account for accumulation of resources for and the payment of principal and interest on general long-term liabilities:

• **Bond Interest and Redemption** Fund The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

# **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each segment of the District and for each governmental function. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for amortization of leased assets and subscription IT assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

• Governmental Funds All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the modified accrual basis of accounting.

**Revenues - Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available it collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal yearend: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue** Unearned revenue arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide statements.

# Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county investment pools are determined by the program sponsor.

# **Stores Inventories**

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis. The costs of inventory items are recorded as expenditures in the governmental funds when consumed rather than when purchased.

# Capital Assets, Depreciation, and Amortization

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements, 10 to 20 years; equipment, 5 to 10 years.

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2023.

The District records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

The District records the value of right-to-use subscription IT assets based on the underlying subscription asset in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right-to-use subscription IT asset is amortized each year for the term of the contract or useful life of the underlying asset.

# **Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the statement of net position.

# **Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide Statement of Net Position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid. The compensated absence liability will be paid by the following funds: General Fund, Child Development Fund, Cafeteria Fund, and Building Fund.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

# Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

# Debt Issuance Costs, Premiums, and Discounts

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are amortized over the life of the bonds using the straight-line method, which approximates the effective interest method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the period the bonds are issued. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures in the period the bonds are issued.

# **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt, for pension related items, and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items and for OPEB related items.

# Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

# Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The net OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

#### Leases

The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the governmentwide financial statements. At the commencement of the lease term, the District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

# Subscriptions

The District recognizes a subscription liability and an intangible right-to-use subscription IT asset (subscription IT asset) in the government-wide financial statements. At the commencement of the subscription term, the District measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription IT asset is initially measured as the initial amount of the subscription liability, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or useful life of the underlying asset. The amortization period varies from two to four years.

#### **Fund Balances - Governmental Funds**

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. The District currently does not have any committed funds.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

# **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

# **Minimum Fund Balance Policy**

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the District against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

# **Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$19,270,998 of restricted net position.

# **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

# Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

# **Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Orange bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

# **Change in Accounting Principles**

# **Implementation of GASB Statement No. 96**

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note 16 and the additional disclosures required by this standard are included in Notes 5 and 9.

# Note 2 - Deposits and Investments

# **Summary of Deposits and Investments**

Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

Governmental funds	\$ 43,443,488			
Deposits and investments as of June 30, 2023, consist of the following:				
Cash on hand and in banks Cash in revolving Investments	\$ 4	51,375 74,096 3,318,017		
Total deposits and investments	\$ 4	3,443,488		

# **Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

# **General Authorizations**

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants Registered State Bonds, Notes, Warrants U.S. Treasury Obligations U.S. Agency Securities Banker's Acceptance Commercial Paper Negotiable Certificates of Deposit Repurchase Agreements Reverse Repurchase Agreements Medium-Term Corporate Notes Mutual Funds Money Market Mutual Funds Money Market Mutual Funds Mortgage Pass-Through Securities County Pooled Investment Funds Local Agency Investment Fund (LAIF)	5 years 5 years 5 years 5 years 180 days 270 days 5 years 1 year 92 days 5 years N/A N/A 5 years N/A N/A	None None None 40% 25% 30% None 20% of base 30% 20% 20% 20% 20% None None	None None None 30% 10% None None None 10% 10% None None None None None
Joint Powers Authority Pools	N/A	None	None

# **Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by primarily investing in the Orange County Treasury Investment Pool and by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

# **Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the Orange County Treasury Investment Pool and the California Domestic Water Company are not required to be rated, nor have been rated as of June 30, 2023.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation and the actual rating as of year-end for each investment is provided by the following schedule that shows the distribution of the District's investment by type and maturity.

Investment Type	Reported Amount	Maturity Date/ Average Maturity in Days
Orange County Treasury Investment Pool California Domestic Water Company	\$ 42,936,767 381,250	225 N/A
Total	\$ 43,318,017	

# **Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2023, the District did not have any balance exposed to custodial credit risk.

# Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- Level 2 Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

The District's fair value measurements are as follows at June 30, 2023:

	Reported	Fair Value Measurements Using Level 3
Investment Type	Amount	Inputs
California Domestic Water Company	\$ 381,250	\$ 381,250
Investments not measured for fair value or subject to fair value hierarchy		
Orange County Treasury Investment Pool	42,936,767	
Total investments	\$ 43,318,017	

All assets have been valued using a market approach, with quoted market prices.

# Note 4 - Receivables

Receivables at June 30, 2023, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund		E	Building Fund		lon-Major vernmental Funds	 Total Governmental Activities	
Federal Government								
Categorical aid	\$	3,739,098	\$	-	\$	797,952	\$ 4,537,050	
State Government								
LCFF apportionment		434,459		-		-	434,459	
Categorical aid		1,854,789		-		460,912	2,315,701	
Lottery		244,798		-		-	244,798	
Local Government								
Interest		80,048		6,506		32,080	118,634	
Other local sources		96,242		-		4,843	 101,085	
Total	\$	6,449,434	\$	6,506	\$	1,295,787	\$ 7,751,727	

# Note 5 - Capital Assets, Right-to-Use Leased Assets, and Right-to-Use Subscription IT Assets

Capital assets, right-to-use leased assets, and right-to-use subscription IT assets activity for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022 as restated	Additions	Deductions	Balance June 30, 2023
Governmental Activities Capital assets not being depreciated Land Construction in progress	\$ 1,208,84 763,002		\$	\$     1,208,840 652,005
Total capital assets not being depreciated	1,971,842	2 472,588	(583,585)	1,860,845
Capital assets being depreciated Land improvements Buildings and improvements Furniture and equipment	12,636,080 59,540,27 8,147,48	4,175,697		13,945,533 63,715,974 8,528,907
Total capital assets being depreciated	80,323,84	15,866,570		86,190,414
Total capital assets	82,295,680	6,339,158	(583,585)	88,051,259
Accumulated depreciation Land improvements Buildings and improvements Furniture and equipment	(6,069,133 (23,480,003 (6,465,470	l) (1,154,193)	-	(6,512,399) (24,634,194) (6,780,695)
Total accumulated depreciation	(36,014,604	4) (1,912,684)	<u>-</u>	(37,927,288)
Net depreciable capital assets	44,309,240	3,953,886	-	48,263,126
Right-to-use leased assets being amortized Buildings and improvements Furniture and equipment	331,93 5,27		-	331,932 5,277
Total right-to-use leased assets being amortized	337,209	)		337,209
Accumulated amortization Buildings and improvements Furniture and equipment	(82,983) (1,919)		-	(165,966) (3,838)
Total accumulated amortization	(84,902	2) (84,902)		(169,804)
Net right-to-use leased assets	252,30	7 (84,902)		167,405
Right-to-use subscription IT assets being amortized Right-to-use subscription IT assets Accumulated amortization	22,00	5 33,199 - (19,777)	-	55,204 (19,777)
Net right-to-use subscription IT assets	22,00	5 13,422		35,427
Governmental activities capital assets, right-to-use leased assets, and right-to-use subscription IT assets, net	\$ 46,555,394	<u>4</u> \$4,354,994	<u>\$ (583,585)</u>	\$ 50,326,803

Depreciation and amortization expense were charged as a direct expense to governmental functions as follows:

Sovernmental Activities		
All other administration	\$	12,922
Data processing		8,774
Plant services		82,983
Unallocated <sup>1</sup>		1,912,684
Total depreciation and amortization expense	¢	2,017,363
Total depreciation and amortization expense	<u> </u>	2,017,303

<sup>1</sup>The District does not allocate depreciation expense to the various functions.

# Note 6 - Interfund Transactions

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# Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances at June 30, 2023, between major and non-major governmental funds, are as follows:

	Due From							
					No	on-Major		
General Due To Fund				Building Fund		ernmental Funds		Total
General Fund Non-Major Governmental	\$	-	\$	161,128	\$	97,131	\$	258,259
Funds		153,838						153,838
Total	\$	153,838	\$	161,128	\$	97,131	\$	412,097

The balance of \$161,128 is due from the Building Fund to the General Fund for reimbursement of expenditures.

The balance of \$97,131 is due from the Cafeteria Non-Major Governmental Fund to the General Fund for operating expenditures.

A balance of \$153,838 is due from the General Fund to the Special Reserve Non-Major Governmental Fund for Capital Outlay Projects for community redevelopment proceeds.

# **Operating Transfers**

Interfund transfers for the year ended June 30, 2023, consisted of the following:

The Cafeteria Non-Major Governmental Fund transferred \$400,000 to the General Fund to repay prior year loan.

The Special Reserve Non-Major Governmental Fund for Capital Outlay Projects transferred \$259,183 to the General Fund for reimbursement of expenditures.

# Note 7 - Accounts Payable

Accounts payable at June 30, 2023, consisted of the following:

	 General Fund	 Building Fund	on-Major vernmental Funds	Total		
Salaries and benefits Due to CDE Other vendor payables	\$ 1,721,487 1,073,648 1,908,953	\$ 13,866 - 291,549	\$ 204,409 - 138,613	\$	1,939,762 1,073,648 2,339,115	
Total	\$ 4,704,088	\$ 305,415	\$ 343,022	\$	5,352,525	

# Note 8 - Unearned Revenue

Unearned revenue at June 30, 2023, consisted of the following:

	General Fund		
Federal financial assistance State categorical aid	\$	13,073 409,289	
Total	\$	422,362	

# Note 9 - Long-Term Liabilities Other than OPEB and Pensions

#### Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2022 as restated	Additions	Deductions	Balance June 30, 2023	Due in One Year	
Long-Term Liabilities						
General obligation bonds	\$ 42,716,427	\$ 663,181	\$ (2,395,000)	\$ 40,984,608	\$ 2,230,000	
Unamortized premium						
on issuance	955,084	-	(48,810)	906,274	-	
Financed purchase agreements	46,661	-	(22,640)	24,021	24,021	
Leases	249,843	-	(82,449)	167,394	83,606	
Subscription-based IT arrangements	22,005	33,199	(22,479)	32,725	21,829	
Compensated absences	574,168	2,869		577,037	-	
Total	\$ 44,564,188	\$ 699,249	\$ (2,571,378)	\$ 42,692,059	\$ 2,359,456	

Payments on the General Obligation Bonds will be made by the Bond Interest and Redemption Fund. Payments for the financed purchase agreements are made from the General Fund and the Special Reserve Fund for Capital Outlay Projects. Leases are paid by the General Fund and the Capital Facilities Fund. Subscription-based IT arrangements are paid by the General Fund. Compensated absences will be paid by the General Fund, Child Development Fund, Cafeteria Fund, and Building Fund.

#### **General Obligation Bonds**

lssuance Date	Final Maturity Date	Interest Rate	Bonds Original Outstanding Issue July 1, 2022		 Issued	Interest Accreted	Bonds Outstandin <u>ş</u> Redeemed June 30, 202		outstanding	
8/1/2000 8/2/2001 8/1/2002 12/13/2012 3/10/2015 3/16/2017 10/25/2018 10/15/2019 3/18/2021	8/1/2025 8/1/2026 8/1/2027 8/1/2038 8/1/2039 8/1/2036 8/1/2043 8/1/2037 8/1/2045	3.90-5.35% 3.00-5.25% 3.35-5.98% 2.00-5.11% 2.00-4.50% 2.00-5.00% 2.45-3.22% 2.12-4.00%	<pre>\$ 11,046,713 2,267,884 2,684,699 6,495,425 3,700,000 3,740,000 5,205,000 6,505,000 11,855,000</pre>	\$	4,658,167 942,660 4,810,600 2,325,000 3,650,000 2,765,000 5,205,000 6,505,000 11,855,000	\$ - - - - - - -	\$ 317,177 66,100 279,904 - - - - - -	\$ (1,300,000) (230,000) (340,000) (30,000) - (85,000) - (410,000)	\$	3,675,344 778,760 4,750,504 2,295,000 3,650,000 2,680,000 5,205,000 6,505,000 11,445,000
				\$	42,716,427	\$ _	\$ 663,181	\$ (2,395,000)	\$	40,984,608

# 2000 General Obligation Bonds, Series A

In August 2000, the District issued the \$11,046,713 Election of 2000 General Obligation Bonds, Series A. The Series A bonds were issued as both current interest bonds and capital appreciation bonds, with the value of the capital appreciation bonds accreting to \$4,498,287, and an aggregate principal debt service balance of \$15,545,000. The bonds have a final maturity of August 1, 2025, with interest rate of 3.90 to 5.35%. Proceeds from the sale of the bonds were used to finance new construction, reconstruction, or modernization at each of the District's schools. At June 30, 2023, the principal balance outstanding of the 2000 General Obligation Bonds, Series A was \$3,675,344.

#### 2000 General Obligation Bonds, Series 2001A

In August 2001, the District issued the \$2,267,884 Election of 2000 General Obligation Bonds, Series 2001A. The Series 2001A bonds were issued as both current interest bonds and capital appreciation bonds, with the value of the capital appreciation bonds accreting to \$1,437,116, and an aggregate principal debt service balance of \$3,705,000. The bonds have a final maturity of August 1, 2026, with interest rate of 3.00 to 5.25%. Proceeds from the sale of the bonds were used to finance new construction, reconstruction, or modernization at each of the District's schools. At June 30, 2023, the principal balance outstanding of the 2000 General Obligation Bonds, Series 2001A was \$778,760.

#### 2000 General Obligation Bonds, Series 2002A

In August 2002, the District issued the \$2,684,699 Election of 2000 General Obligation Bonds, Series 2002A. The Series 2002A bonds were issued as capital appreciation bonds, with the value of the capital appreciation bonds accreting to \$5,745,301, and an aggregate principal debt service balance of \$8,430,000. The bonds have a final maturity of August 1, 2027, with interest rate of 3.35 to 5.98%. Proceeds from the sale of the bonds were used to finance new construction, reconstruction, or modernization at each of the District's schools. At June 30, 2023, the principal balance outstanding of the 2000 General Obligation Bonds, Series 2002A was \$4,750,504.

#### 2012 General Obligation Bonds, 2012 Series A

In December 2012, the District issued the \$6,495,425 Election of 2012 General Obligation Bonds, 2012 Series A. The 2012 Series A bonds were issued as both current interest bonds and capital appreciation bonds, with the value of the capital appreciation bonds accreting to \$6,374,575, and an aggregate principal debt service balance of \$12,870,000. The bonds have a final maturity of August 1, 2038, with interest rate of 2.00 to 5.11%. Proceeds from the sale of the bonds were used to finance the construction, acquisition, furnishing and equipping of District facilities, to fund capitalized interest through August 1, 2014, and to pay certain costs of issuing the bonds. At June 30, 2023, the principal balance outstanding of the 2012 General Obligation Bonds, 2012 Series A was \$2,295,000.

### 2012 General Obligation Bonds, 2015 Series B

In March 2015, the District issued the \$3,700,000 Election of 2012 General Obligation Bonds, 2015 Series B. The 2015 Series B bonds were issued as current interest bonds. The bonds have a final maturity of August 1, 2039, with interest rate of 2.00 to 4.50%. Proceeds from the sale of the bonds will be used to finance the construction, acquisition, furnishing and equipping of District facilities, to pay capitalized interest, and to pay certain costs of issuing the bonds. At June 30, 2023, the principal balance outstanding of the 2012 General Obligation Bonds, 2015 Series B was \$3,650,000.

# 2012 General Obligation Bonds, 2017 Series C

In March 2017, the District issued the \$3,740,000 Election of 2012 General Obligation Bonds, 2017 Series C. The 2017 Series C bonds were issued as current interest bonds. The bonds have a final maturity of August 1, 2036, with interest rate of 2.00 to 5.00%. Proceeds from the sale of the bonds will be used to finance acquisition, construction, furnishing and equipping certain District facilities, and to pay certain costs of issuing the bonds. At June 30, 2023, the principal balance outstanding of the 2012 General Obligation Bonds, 2017 Series C was \$2,680,000.

#### 2012 General Obligation Bonds, 2017 Series D

In October 2018, the District issued the \$5,205,000 Election of 2012 General Obligation Bonds, 2017 Series D. The 2017 Series D bonds were issued as current interest bonds. The bonds have a final maturity of August 1, 2043, with interest rate of 2.00 to 5.00%. Proceeds from the sale of the bonds will be used to finance acquisition, construction, furnishing and equipping certain District facilities, and to pay certain costs of issuing the bonds. At June 30, 2023, the principal balance outstanding of the 2012 General Obligation Bonds, 2017 Series D was \$5,205,000.

# General Obligation Refunding Bonds, 2019 Series A

In October 2019, the District issued the \$6,505,000 General Obligation Refunding Bonds, 2019 Series A. The General Obligation Refunding Bonds, 2019 Series A were issued as current interest bonds. The bonds have a final maturity of August 1, 2037, with interest rate of 2.45 to 3.22%. Proceeds from the sale of the bonds were used to provide refunding of \$5,629,832 in capital appreciation bonds associated with the District's 2012 General Obligation Bonds, 2012 Series A that were issued in the amount of \$6,495,425. At June 30, 2023, the principal balance outstanding of the General Obligation Refunding Bonds, 2019 Series A was \$6,505,000.

#### Election of 2012 General Obligation Bonds, Series E

In March 2021, the District issued the \$11,855,000 Election of 2012 General Obligation Bonds, Series E. The Series E bonds were issued as current interest bonds. The bonds have a final maturity of August 1, 2045, with interest rate of 2.12 to 4.00%. Proceeds from the sale of the bonds will be used to finance acquisition, construction, furnishing and equipping certain District facilities, and to pay certain costs of issuing the bonds. At June 30, 2023, the principal balance outstanding of the 2012 General Obligation Bonds, Series E was \$11,445,000.

The bonds mature through 2046 as follows:

Fiscal Year	Principal Inlcuding Accreted Interest to Date	Accreted Interest	Interest to Maturity	Total
2024	\$ 2,160,739	\$ 69,261	\$ 1,085,060	\$ 3,315,060
2025	2,168,529	211,471	1,075,017	3,455,017
2026	2,181,477	358,523	1,062,742	3,602,742
2027	2,254,708	430,292	1,047,310	3,732,310
2028	2,309,155	550,845	1,029,310	3,889,310
2029-2033	5,090,000	-	4,768,766	9,858,766
2034-2038	7,855,000	-	3,690,861	11,545,861
2039-2043	10,680,000	-	1,915,328	12,595,328
2044-2046	6,285,000	-	232,901	6,517,901
Total	\$ 40,984,608	\$ 1,620,392	\$ 15,907,295	\$ 58,512,295

#### **Financed Purchase Agreements**

The District has entered into agreements to finance the purchase of equipment. The annual interest rates charged on the agreements range from 5.45% - 5.94%. At June 30, 2023, the principal balance outstanding was \$24,021. The finance purchase agreements mature through 2024 as follows:

Year Ending June 30,	Pr	incipal	Int	erest	 Total
2024	\$	24,021	\$	779	\$ 24,800

#### Leases

The District has entered into agreements to lease various facilities and equipment. As of June 30, 2023, the District recognized right-to-use assets of \$167,405 and a lease liability of \$167,394 related to these agreements. The District is required to make principal and interest payments through October 2024. The lease agreements have an interest rate of 2.00%.

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2023 are as follows:

Year Ending June 30,	Prin	cipal	Interest	 Total
2024 2025	\$	83,606 \$ 83,788	3,333 1,676	\$ 86,939 85,464
Total	\$ 2	.67,394 \$	5,009	\$ 172,403

#### Subscriptions-Based Information Technology Arrangements (SBITAs)

The District has entered into SBITAs for the use of various software. At June 30, 2023, the District has recognized a right-to-use subscriptions IT asset of \$35,427 and a SBITA liability of \$32,725 related to these agreements. During the fiscal year, the District recorded \$19,777 in amortization expense. The District is required to make annual principal and interest payments through September 2024. The subscriptions have an interest rate of 3.0%.

The remaining principal and interest payment requirements for the SBITA obligation debt as of June 30, 2023 are as follows:

Year Ending June 30,	Pi	rincipal	In	iterest	 Total
2024 2025	\$	21,829 10,896	\$	982 327	\$ 22,811 11,223
Total	\$	32,725	\$	1,309	\$ 34,034

#### **Compensated Absences**

Compensated absences (unpaid employee vacation) for the District at June 30, 2023, amounted to \$577,037.

#### Note 10 - Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2023, the District reported OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	OPEB Liability	 erred Outflows f Resources	 erred Inflows f Resources	 OPEB Expense
Retiree Health Plan Medicare Premium Payment	\$ 12,361,647	\$ 1,522,216	\$ 3,778,656	\$ 1,130,957
(MPP) Program	245,705	-	 	 (51,504)
Total	\$ 12,607,352	\$ 1,522,216	\$ 3,778,656	\$ 1,079,453

The details of each plan are as follows:

#### **District Plan**

#### **Plan Administration**

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in the trust that meets the criteria in the paragraph 4 of GASB Statement No. 75.

#### **Plan Membership**

At June 30, 2021, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	30
Active employees	337
Total	367

#### **Benefits Provided**

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the La Habra Education Association (LHEA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, CTA, CSEA, and the unrepresented groups. For the measurement period June 30, 2022, the District paid \$365,891 in benefits. The amount paid by the District for OPEB as benefits come due subsequent to measurement date was \$452,957.

# **Total OPEB Liability of the District**

The District's total OPEB liability of \$12,361,647 was measured as of June 30, 2022. The total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as June 30, 2021.

# **Actuarial Assumptions**

The total OPEB liability as of June 30, 2022 was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total OPEB liability to June 30, 2022. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50% for 2022
Salary increases	2.75%, average, including inflation
Discount rate	3.54% for 2022
Healthcare cost trend rates	4.00%

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2017 CalPERS Active Mortality for Miscellaneous and Schools Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actual experience study for the period July 1, 2020 to June 30, 2021.

#### **Changes in the Total OPEB Liability**

	Total OPEB Liability
Balance, June 30, 2021 (Measurement Date)	\$ 13,033,789
Service cost Interest Changes of assumptions Benefit payments	741,691 285,588 (1,333,530) (365,891)
Net change in total OPEB liability	(672,142)
Balance, June 30, 2022 (Measurement Date)	\$ 12,361,647

Changes of assumptions reflect a change in the discount rate from 2.16% in 2021 to 3.54% in 2022.

#### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that one percent lower or higher than the current discount rate:

Discount Rate	Total OPEB Liability
1% decrease (2.54%)	\$ 13,360,713
Current discount rate (3.54%)	12,361,647
1% increase (4.54%)	11,673,171

#### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (3.0%)	\$ 10,958,179
Current healthcare cost trend rate (4.0%)	12,361,647
1% increase (5.0%)	13,939,096

#### OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$1,130,957. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	 rred Outflows Resources	Deferred Inflows of Resources		
Amount paid by the District for OPEB as the benefits come due subsequent to measurement date Differences between expected and actual experience	\$ 452,957	\$	-	
in the measurement of the total OPEB liability Changes of assumptions	 - 1,069,259		2,411,018 1,367,638	
Total	\$ 1,522,216	\$	3,778,656	

The deferred outflows of resources for OPEB contributions subsequent to measurement date will be recognized as reduction of the total OPEB liability in the subsequent fiscal year. The remaining deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024 2025 2026 2027 2028 Thereafter	\$ (262,213) (262,213) (262,213) (262,213) (262,213) (262,213) (1,398,332)
Total	\$ (2,709,397)

#### Medicare Premium Payment (MPP) Program

#### **Plan Description**

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CaISTRS audited financial information are publicly available reports that can be found on the CaISTRS website under Publications at: http://www.calstrs.com/member-publications.

#### **Benefits Provided**

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB)Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

#### **Net OPEB Liability and OPEB Expense**

At June 30, 2023, the District reported a liability of \$245,705 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0746%, and 0.0745%, resulting in a net increase in the proportionate share of 0.0001%.

For the year ended June 30, 2023, the District recognized OPEB expense of \$(51,504).

#### **Actuarial Methods and Assumptions**

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Experience Study	July 1, 2015 through	July 1, 2015 through
	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.54%	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2021, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

# **Discount Rate**

The discount rate used to measure the total OPEB liability as of June 30, 2022, is 3.54%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.68% from 2.16% as of June 30, 2021.

#### Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	 let OPEB Liability
1% decrease (2.54%) Current discount rate (3.54%) 1% increase (4.54%)	\$ 267,865 245,705 226,516

# Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rates	-	let OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B) Current Medicare costs trend rates	\$	225,443
(4.50% Part A and 5.40% Part B) 1% increase (5.50% Part A and 6.40% Part B)		245,705 268,672

#### Note 11 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 25,000	\$-	\$ 49,096	\$ 74,096
Stores inventories	158,240		73,784	232,024
Total nonspendable	183,240		122,880	306,120
Restricted				
Legally restricted programs	9,928,634	-	260,500	10,189,134
Food service	-	-	2,546,589	2,546,589
Capital projects	-	1,424,417	4,065,635	5,490,052
Debt services			2,923,624	2,923,624
Total restricted	9,928,634	1,424,417	9,796,348	21,149,399
Assigned				
District reserve	12,399,427	-	-	12,399,427
Salary increase reserve	7,307,304	-	-	7,307,304
Capital projects			1,737,218	1,737,218
Total assigned	19,706,731		1,737,218	21,443,949
Unassigned				
Remaining unassigned	2,756,695			2,756,695
Total	\$ 32,575,300	\$ 1,424,417	\$ 11,656,446	\$ 45,656,163

# Note 12 - Risk Management

#### **Property and Liability**

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the District contracted with Northern Orange County Liability and Property Self-Insurance Authority, a joint powers authority, for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

# Workers' Compensation

For fiscal year 2023, the District participated in the Northern Orange County Self-Funded Workers' Compensation Insurance Agency (the Agency), a joint powers authority. The intent of the Agency is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the Agency. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the Agency. Each participant pays its workers' compensation premium based on its individual rate. Participation in the Agency is limited to districts that can meet the Agency's selection criteria.

#### **Employee Medical Benefits**

The District has contracted with Self-Insured Schools of California (SISC III), joint powers authority, to provide employee health and welfare benefits. SISC III also provides dental benefits. SISC III is a shared risk pool comprised of several local educational agencies. Rates are set through an annual calculation process. The District is not entitled to any share of the reserves maintained by SISC III upon their withdrawal from the pool.

# Note 13 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2023, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Pe	Net nsion Liability	 erred Outflows f Resources	-	erred Inflows Resources	Pen	sion Expense
CalSTRS CalPERS	\$	34,534,308 23,505,357	\$ 9,456,234 8,907,868	\$	5,475,878 1,379,050	\$	3,400,206 3,249,945
Total	\$	58,039,665	\$ 18,364,102	\$	6,854,928	\$	6,650,151

The details of each plan are as follows:

#### California State Teachers' Retirement System (CalSTRS)

#### **Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: http://www.calstrs.com/member-publications.

#### **Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program		
Hire date	On or before December 31, 2012	On or after January 1, 2013	
Benefit formula	2% at 60	2% at 62	
Benefit vesting schedule Benefit payments	5 years of service Monthly for life	5 years of service Monthly for life	
Retirement age	60	62	
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%	
Required employee contribution rate	10.25%	10.205%	
Required employer contribution rate	19.10%	19.10%	
Required state contribution rate	10.828%	10.828%	

#### Contributions

Required member, District, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the District's total contributions were \$6,195,340.

# Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total Net Pension Liability, including State share

District's proportionate share of net pension liability	\$ 34,534,308
State's proportionate share of the net pension liability	17,294,656
Total	\$ 51,828,964

The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0497% and 0.0496%, resulting in a net increase in the proportionate share of 0.0001%.

For the year ended June 30, 2023, the District recognized pension expense of \$3,400,206. In addition, the District recognized pension expense and revenue of \$1,394,802 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Pension contributions subsequent to measurement date Change in proportion and differences between contributions	\$	6,195,340	\$	-
made and District's proportionate share of contributions		1,519,915		1,197,731
Differences between projected and actual earnings on pension plan investments		-		1,688,795
Differences between expected and actual experience in the measurement of the total pension liability		28,329		2,589,352
Changes of assumptions		1,712,650		-
Total	\$	9,456,234	\$	5,475,878

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	 Deferred Inflows of Resources
2024 2025 2026 2027	\$ (1,240,544) (1,343,920) (2,018,842) 2,914,511
Total	\$ (1,688,795)

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024 2025 2026 2027 2028 Thereafter	\$ 1,105,910 (20,923) (486,321) (411,966) (517,974) (194,915)
Total	\$ (526,189)

#### **Actuarial Methods and Assumptions**

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

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The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)
Cashiyiiquiuity	Ζ7ο	(0.4%)

#### **Discount Rate**

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%) Current discount rate (7.10%)	\$ 58,652,064 34,534,308
1% increase (8.10%)	14,509,320

#### California Public Employees Retirement System (CalPERS)

#### **Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: https://www.calpers.ca.gov/page/forms-publications.

#### **Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
Hire date Benefit formula Benefit vesting schedule Benefit payments Retirement age	On or before December 31, 2012 2% at 55 5 years of service Monthly for life 55	On or after January 1, 2013 2% at 62 5 years of service Monthly for life 62
Monthly benefits as a percentage of eligible compensation Required employee contribution rate Required employer contribution rate	1.1% - 2.5% 7.00% 25.37%	1.0% - 2.5% 8.00% 25.37%

# Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total District contributions were \$3,121,490.

# Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$23,505,357. The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0683% and 0.0624%, resulting in a net increase in the proportionate share of 0.0059%.

For the year ended June 30, 2023, the District recognized pension expense of \$3,249,945. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Pension contributions subsequent to measurement date	\$	3,121,490	\$	-
Change in proportion and differences between contributions made and District's proportionate share of contributions		1,166,011		794,206
Differences between projected and actual earnings on pension plan investments		2,775,343		-
Differences between expected and actual experience in the measurement of the total pension liability		106,231		584,844
Changes of assumptions		1,738,793		-
Total	\$	8,907,868	\$	1,379,050

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	(	Deferred Outflows of Resources	
2024 2025 2026 2027	\$	462,840 410,506 209,692 1,692,305	
Total	\$	2,775,343	

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	(	Deferred Outflows/(Inflows) of Resources	
2024 2025 2026 2027	¢ 	5 479,992 434,596 697,944 19,453	
Total		1,631,985	

#### **Actuarial Methods and Assumptions**

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date Measurement date	June 30, 2021 June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Clobal Equity can weighted	30%	4.45%
Global Equity - cap-weighted		
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	(5%)	(0.59%)

# **Discount Rate**

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	\$ 33,954,678
Current discount rate (6.90%)	23,505,357
1% increase (7.90%)	14,869,377

# Public Agency Retirement System (PARS)

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use the PARS as its alternative plan. Contributions made by the District and an employee vest immediately. The District contributes 3.75% of an employee's gross earnings. An employee is required to contribute 3.75% of his or her gross earnings to the pension plan. The District's contributions to PARS for fiscal year ending June 30, 2023, was \$97,516.

# **On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$2,774,421 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on-behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves.

# Note 14 - Commitments and Contingencies

# Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2023.

# Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2023.

# Note 15 - Participation in Public Entity Risk Pools, Joint Powers Authorities and Other Related Party Transactions

The District is a member of the Northern Orange County Liability and Property Self-Insurance Authority, Northern Orange County Self-Funded Workers' Compensation Insurance Agency, and Self-Insured Schools of California joint powers authorities. The District pays an annual premium to the applicable entity for its property liability, workers' compensation and health and welfare insurance coverage. The relationships between the District and the pools are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the respective entities.

During the year ended June 30, 2023, the District made payments of \$398,459, \$1,319,943, and \$5,893,221, to the Northern Orange County Liability and Property Self-Insurance Authority, Northern Orange County Self-Funded Workers' Compensation Insurance Agency, and Self-Insured Schools of California, respectively, for its property and liability, workers' compensation, and health insurance premiums.

# Note 16 - Adoption of New Accounting Standard

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset – an intangible asset – and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. Beginning net position was restated to retroactively adopt the provisions of GASB Statement No. 96 as follows:

Governmental Activities	
Net Position - Beginning, as previously reported on June 30, 2022	\$ (24,572,414)
Right-to-use subscription IT assets, net of amortization	22,005
Subscription liabilities	(22,005)
Net Position - Beginning as Restated on July 1, 2022	\$ (24,572,414)



Required Supplementary Information June 30, 2023 La Habra City School District

	Budgeted	l Amounts		Variances - Positive (Negative) Final
	Original	Final	Actual	to Actual
Revenues Local Control Funding Formula Federal sources Other State sources Other local sources	\$ 55,033,249 7,281,085 5,660,973 3,682,609	\$ 56,534,266 7,179,266 23,767,340 4,504,361	\$ 56,452,177 6,791,772 22,518,781 5,363,724	\$ (82,089) (387,494) (1,248,559) 859,363
Total revenues <sup>1</sup>	71,657,916	91,985,233	91,126,454	(858,779)
Expenditures Current				
Certificated salaries Classified salaries Employee benefits Books and supplies Services and operating expenditures Other outgo Capital outlay Debt service	29,828,430 12,252,409 18,878,176 3,148,248 5,328,357 250,000	33,069,445 13,438,634 20,440,482 4,655,495 7,237,396 462,402 445,371	33,603,836 13,752,356 19,765,775 3,872,475 7,952,198 447,898 401,233	(534,391) (313,722) 674,707 783,020 (714,802) 14,504 44,138
Debt service - principal Debt service - interest and other	-	- -	24,393 713	(24,393) (713)
Total expenditures <sup>1</sup>	69,685,620	79,749,225	79,820,877	(71,652)
Excess (Deficiency) of Revenues Over Expenditures	1,972,296	12,236,008	11,305,577	(930,431)
Other Financing Sources Transfers in Other sources - proceeds from SBITAs	-	358,506	659,183 33,199	300,677 33,199
Net Financing Sources		358,506	692,382	333,876
Net Change in Fund Balances	1,972,296	12,594,514	11,997,959	(596,555)
Fund Balance - Beginning	20,577,341	20,577,341	20,577,341	
Fund Balance - Ending	\$ 22,549,637	\$ 33,171,855	\$ 32,575,300	\$ (596,555)

<sup>1</sup> Due to the consolidation of Fund 14, Deferred Maintenance Fund, for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures; however, they are not included in the original and final General Fund budgets.

# La Habra City School District

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

Year Ended June 30, 2023

	2023	2022	2021
Total OPEB Liability Service cost Interest Difference between expected and	\$        741,691 285,588	\$	\$
actual experience Changes of assumptions Benefit payments	- (1,333,530) (365,891)	(2,562,715) 50,803 (632,893)	- 1,122,162 (546,969)
Net change in total OPEB liability	(672,142)	(1,684,401)	1,901,162
Total OPEB Liability - Beginning	13,033,789	14,718,190	12,817,028
Total OPEB Liability - Ending	\$ 12,361,647	\$ 13,033,789	\$ 14,718,190
Covered Payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Total OPEB Liability as a Percentage of Covered Payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020
	2020	2019	2018
Total OPEB Liability Service cost Interest Difference between expected and	2020 \$ 868,381 465,978	2019 \$ 891,273 437,963	2018 \$ 867,419 370,307
Service cost	\$ 868,381	\$ 891,273	\$ 867,419
Service cost Interest Difference between expected and actual experience Changes of assumptions	\$ 868,381 465,978 (373,173) 209,123	\$ 891,273 437,963 - (237,546)	\$ 867,419 370,307 - -
Service cost Interest Difference between expected and actual experience Changes of assumptions Benefit payments	\$ 868,381 465,978 (373,173) 209,123 (363,361)	\$ 891,273 437,963 - (237,546) (322,639)	\$ 867,419 370,307 - - (310,230)
Service cost Interest Difference between expected and actual experience Changes of assumptions Benefit payments Net change in total OPEB liability	\$ 868,381 465,978 (373,173) 209,123 (363,361) 806,948	\$ 891,273 437,963 - (237,546) (322,639) 769,051	\$ 867,419 370,307 - - (310,230) 927,496
Service cost Interest Difference between expected and actual experience Changes of assumptions Benefit payments Net change in total OPEB liability Total OPEB Liability - Beginning	\$ 868,381 465,978 (373,173) 209,123 (363,361) 806,948 12,010,080	\$ 891,273 437,963 (237,546) (322,639) 769,051 11,241,029	\$ 867,419 370,307 - - (310,230) 927,496 10,313,533
Service cost Interest Difference between expected and actual experience Changes of assumptions Benefit payments Net change in total OPEB liability Total OPEB Liability - Beginning Total OPEB Liability - Ending	\$ 868,381 465,978 (373,173) 209,123 (363,361) 806,948 12,010,080 \$ 12,817,028	\$ 891,273 437,963 - (237,546) (322,639) 769,051 11,241,029 \$ 12,010,080	\$ 867,419 370,307 - - (310,230) 927,496 10,313,533 \$ 11,241,029

<sup>1</sup> The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay.

-	-
Year Ended June 30,	2023

Year ended June 30,	2023	2022
Proportion of the net OPEB liability	0.0746%	0.0745%
Proportionate share of the net OPEB liability	\$ 245,705	\$ 297,209
Covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)
Measurement Date	June 30, 2022	June 30, 2021

<sup>1</sup> As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

# La Habra City School District

Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS

Year Ended June 30, 2023

CalSTRS	2023	2022	2021	2020	2019
District's proportion of the net pension liability	0.0497%	0.0496%	0.0494%	0.0483%	0.0479%
Proportionate share of the net pension liability State's proportionate share of the	\$ 34,534,308	\$ 22,558,953	\$ 47,908,023	\$ 43,635,769	\$ 44,011,390
net pension liability	17,294,656	11,350,790	24,696,591	23,806,225	25,198,579
Total	\$ 51,828,964	\$ 33,909,743	\$ 72,604,614	\$ 67,441,994	\$ 69,209,969
Covered payroll	\$ 28,782,872	\$ 27,120,489	\$ 26,887,333	\$ 26,247,033	\$ 25,618,240
Proportionate share of the net pension liability as a percentage of its covered payroll	120%	83%	178%	166%	172%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		2018	2017	2016	2015
District's proportion of the net pension liability		2018 0.0437%	2017 0.0467%	2016 0.0435%	2015 0.0484%
liability Proportionate share of the net pension liability					
liability Proportionate share of the net pension		0.0437%	0.0467%	0.0435%	0.0484%
liability Proportionate share of the net pension liability State's proportionate share of the		0.0437%	0.0467%	0.0435% \$ 29,313,018	0.0484%
liability Proportionate share of the net pension liability State's proportionate share of the net pension liability		0.0437% \$ 40,417,059 23,910,390	0.0467% \$ 37,732,719 21,480,564	0.0435% \$ 29,313,018 15,503,335	0.0484% \$ 28,268,236 17,069,582
liability Proportionate share of the net pension liability State's proportionate share of the net pension liability Total		0.0437% \$ 40,417,059 23,910,390 \$ 64,327,449	0.0467% \$ 37,732,719 21,480,564 \$ 59,213,283	0.0435% \$ 29,313,018 15,503,335 \$ 44,816,353	0.0484% \$ 28,268,236 17,069,582 \$ 45,337,818
liability Proportionate share of the net pension liability State's proportionate share of the net pension liability Total Covered payroll Proportionate share of the net pension liability as a percentage of its		0.0437% \$ 40,417,059 23,910,390 \$ 64,327,449 \$ 23,363,370	0.0467% \$ 37,732,719 21,480,564 \$ 59,213,283 \$ 23,238,500	0.0435% \$ 29,313,018 15,503,335 \$ 44,816,353 \$ 21,616,160	0.0484% \$ 28,268,236 17,069,582 \$ 45,337,818 19,893,845

# La Habra City School District

Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS

Year Ended June 30, 2023

CalPERS	2023	2022	2021	2020	2019
District's proportion of the net pension liability	0.0683%	0.0624%	0.0674%	0.0659%	0.0617%
Proportionate share of the net pension liability	\$ 23,505,357	\$ 12,678,970	\$ 20,690,209	\$ 19,203,306	\$ 16,453,052
Covered payroll	\$ 10,027,412	\$ 8,954,097	\$ 9,722,108	\$ 9,128,662	\$ 8,517,906
District's proportionate share of the net pension liability as a percentage of its covered payroll	234%	142%	213%	210%	193%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		2018	2017	2016	2015
District's proportion of the net pension liability		2018 0.0574%	2017 0.0577%	2016 0.0575%	2015 0.0580%
liability Proportionate share of the net pension		0.0574%	0.0577%	0.0575%	0.0580%
liability Proportionate share of the net pension liability		0.0574%	0.0577%	0.0575%	0.0580%
liability Proportionate share of the net pension liability Covered payroll District's proportionate share of the net pension liability as a percentage of		0.0574% \$ 13,700,543 \$ 7,044,448	0.0577% \$ 11,391,499 \$ 6,931,746	0.0575% \$ 8,468,284 \$ 6,393,628	0.0580% \$ 6,588,218 6,096,717

# La Habra City School District Schedule of the District's Contributions - CalSTRS

Year Ended June 3	0, 2023
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CaISTRS	2023	2022	2021	2020	2019
Contractually required contribution Less contributions in relation to the contractually required	\$ 6,195,340	\$ 4,870,062	\$ 4,379,959	\$ 4,597,734	\$ 4,273,017
contribution	6,195,340	4,870,062	4,379,959	4,597,734	4,273,017
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ -
Covered payroll	\$ 32,436,335	\$ 28,782,872	\$ 27,120,489	\$ 26,887,333	\$ 26,247,033
Contributions as a percentage of covered payroll	19.10%	16.92%	16.15%	17.10%	16.28%
		2018	2017	2016	2015
Contractually required contribution Less contributions in relation to the		\$ 3,696,712	\$ 2,939,112	\$ 2,493,491	\$ 1,919,515
contractually required contribution		3,696,712	2,939,112	2,493,491	1,919,515
Contribution deficiency (excess)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$                                    </u>
Covered payroll		\$ 25,618,240	\$ 23,363,370	\$ 23,238,500	\$ 21,616,160
Contributions as a percentage of covered payroll		14.43%	12.58%	10.73%	8.88%

# La Habra City School District Schedule of the District's Contributions - CalPERS Year Ended June 30, 2023

CalPERS	2023	 2022	 2021		2020	 2019
Contractually required contribution Less contributions in relation to the contractually required	\$ 3,121,490	\$ 2,297,280	\$ 1,853,498	\$	1,917,297	\$ 1,648,819
contribution	 3,121,490	 2,297,280	 1,853,498	1	1,917,297	 1,648,819
Contribution deficiency (excess)	\$ 	\$ 	\$ _	\$		\$ 
Covered payroll	\$ 12,303,863	\$ 10,027,412	\$ 8,954,097	\$	9,722,108	\$ 9,128,662
Contributions as a percentage of covered payroll	 25.370%	 22.910%	 20.700%		19.721%	 18.062%
		2018	 2017		2016	 2015
Contractually required contribution Less contributions in relation to the		\$ 1,322,916	\$ 978,333	\$	821,204	\$ 752,594
contractually required contribution		1,322,916	 978,333		821,204	 752,594
Contribution deficiency (excess)		\$ 	\$ 	\$	_	\$ 
Covered payroll		\$ 8,517,906	\$ 7,044,448	\$	6,931,746	\$ 6,393,628
Contributions as a percentage of covered payroll		 15.531%	 13.888%		11.847%	 11.771%

# Note 1 - Purpose of Schedules

### **Budgetary Comparison Schedules**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budget and actual results of operations, as well as the variances from the final budget to actual results of operations.

At June 30, 2023, the District major fund exceeded the budgeted amount in total as follows:

	Expenditures and Other Uses			
Funds	Budget	Actual	E	kcess
General Fund	\$ 79,749,225	\$ 79,820,877	\$	71,652

#### Schedule of Changes in the District's Total OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- Change in Benefit Terms There were no changes in benefit terms.
- *Change of Assumptions* The discount rate assumption was changed from 2.16% in 2022 to 3.54% in 2023.

#### Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- Changes in Benefit Terms There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* The plan rate of investment return assumption was changed from 2.16% to 3.54% since the previous valuation.

#### Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* There were no changes in benefit terms since the previous valuations for both CaISTRS and CaIPERS.
- *Changes of Assumptions* There were no changes in economic assumptions for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

#### Schedule of the District's Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information June 30, 2023 La Habra City School District

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Finanical Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed Through California Department of Education (CDE)			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 1,130,535
Title II, Part A, Supporting Effective Instruction	84.367	14341	220,526
Title III, English Learner Student Program	84.365	14346	225,415
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	82,000
COVID-19: Elementary and Secondary School Emergency			
Relief II (ESSER II) Fund	84.425D	15547	526,326
COVID-19: Elementary and Secondary School Emergency			
Relief III (ESSER III) Fund	84.425U	15559	3,261,435
COVID-19: American Rescue Plan - Homeless Children and			
Youth II (ARP HCY II)	84.425W	15566	792
Subtotal			3,788,553
Passed through North Orange County SELPA			
Special Education Cluster (IDEA)			
COVID-19: Special Ed: ARP IDEA Part B, Sec. 611,			
Local Assistance Entitlement	84.027	15638	209,793
COVID-19: Special Ed: ARP IDEA Part B, Sec.611, Local			,
Assistance Private School Individual Service Plans (ISPs)	84.027	10169	1,567
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	1,064,691
Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	4,741
Subtotal			1,280,792
COVID 19: Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	84.173	15639	29,546
Preschool Grants, Part B, Sec 619	84.173	13430	34,405
	04.175	13430	54,405
Subtotal			63,951
Total Special Education Cluster (IDEA)			1,344,743
Total U.S. Department of Education			6,791,772
U.S. Department of Agriculture			
Passed Through CDE			
Child Nutrition Cluster			
National School Lunch Program, Section 4	10.555	13523	476,213
National School Lunch Program, Section 11	10.555	13524	1,267,972
Meal Supplements	10.555	13755	80,843
Commodities	10.555	13524	207,109
COVID-19: Supply Chain Assistance (SCA) Funds	10.555	15655	255,396
Subtotal			2,287,533
Especially Needy Breakfast Program	10.553	13526	681,678
Total Child Nutrition Cluster			2,969,211
Total U.S. Department of Agriculture			2,969,211
Total Federal Financial Assistance			\$ 9,760,983

#### ORGANIZATION

The La Habra City School District was established in 1896 and covers eight square miles and is located in Orange County. The District operates under a locally elected five-member Board form of government and provides educational services to grades TK-8 as mandated by the State and/or Federal agencies. The District operates seven elementary schools and two middle schools. There were no boundary changes during the year.

#### **GOVERNING BOARD**

MEMBER	OFFICE	TERM EXPIRES
Ms. Ofelia Hanson	President	2024
Ms. Emily Pruitt	Vice President/Clerk	2026
Ms. Susan Kolberg-Pritchard, Ph.D.	Member	2024
Ms. Cynthia Aguirre	Member	2026
Mr. Adam Rogers	Member	2026

#### ADMINISTRATION

Dr. Mario Carlos	Superintendent
Dr. Sheryl Tecker	Associate Superintendent of Human Resources
Ms. Christeen Betz	Assistant Superintendent of Business Services
Dr. Marcie Poole	Assistant Superintendent of Educational Services
Dr. Cammie Nguyen	Assistant Superintendent of Special Education and Student Services
Mr. David Soto	Chief Technology Officer

	Final Report		
	Second Period Report 386C9EE6	Annual Report 8DDC6AF5	
Pogular ADA			
Regular ADA Transitional kindergarten through third Fourth through sixth Seventh and eighth	1,831.67 1,267.72 876.36	1,848.69 1,270.83 877.24	
Total Regular ADA	3,975.75	3,996.76	
Extended Year Special Education Transitional kindergarten through third Fourth through sixth Seventh and eighth	4.83 1.92 0.96	4.83 1.92 0.96	
Total Extended Year Special Education	7.71	7.71	
Special Education, Nonpublic, Nonsectarian Schools Transitional kindergarten through third Fourth through sixth	1.01	1.18 0.25	
Total Special Education, Nonpublic, Nonsectarian Schools	1.01	1.43	
Extended Year Special Education, Nonpublic, Nonsectarian Schools Transitional kindergarten through third Fourth through sixth Seventh and eighth	0.10 0.06 0.04	0.10 0.06 0.04	
Total Extended Year Special Education, Nonpublic, Nonsectarian Schools	0.20	0.20	
Total ADA	3,984.67	4,006.10	

### La Habra City School District Schedule of Instructional Time Year Ended June 30, 2023

					Tra	ditional Calendar		М	ultitrack Calend	ar	
	1986-1987	2022-2023	Number of	Total	Number of	Number of	Total	Number of		Total	-
	Minutes	Actual	Minutes Credited	Minutes	Actual	Days Credited	Days	Actual	Days Credited	Days	
Grade Level	Requirement	Minutes	Form J-13A	Offered	Days	Form J-13A	Offered	Days	Form J-13A	Offered	Status
Kindergarten	36,000	39,065	-	39,065	181	-	181	N/A	N/A	N/A	Complied
Grades 1 - 3	50,400	-						-	-		·
Grade 1		54,545	-	54,545	181	-	181	N/A	N/A	N/A	Complied
Grade 2		54,545	-	54,545	181	-	181	N/A	N/A	N/A	Complied
Grade 3		54,545	-	54,545	181	-	181	N/A	N/A	N/A	Complied
Grades 4 - 8	54,000										
Grade 4		54,930	-	54,930	181	-	181	N/A	N/A	N/A	Complied
Grade 5		54,930	-	54,930	181	-	181	N/A	N/A	N/A	Complied
Grade 6		54,930	-	54,930	181	-	181	N/A	N/A	N/A	Complied
Grade 7		59,455	-	59,455	181	-	181	N/A	N/A	N/A	Complied
Grade 8		59,455	-	59,455	181	-	181	N/A	N/A	N/A	Complied

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

		General Fund	D	Child evelopment Fund		Cafeteria Fund		Building Fund
Fund Balance Balance, June 30, 2023, Unaudited Actuals	Ś	32,238,532	\$	214,710	\$	2,699,748	Ś	1,465,522
Decrease in	Ŷ	52,230,332	Ŷ	21 1,7 10	Ŷ	2,000,710	Ŷ	1,103,322
Fair value adjustment of investments Accounts payable Increase in		(98,865) -		(5,585) -		(30,279) -		(123,260) 82,155
Receivables		435,633		-		-		-
		· · · ·						
Balance, June 30, 2023, Audited Financial Statements	\$	32,575,300	\$	209,125	\$	2,669,469	\$	1,424,417
				Capital Facilities Fund	Fun	cial Reserve d for Capital tlay Projects		nd Interest Redemption Fund
Fund Balance								
Balance, June 30, 2023, Unaudited Actuals Decrease in			\$	4,164,148	\$	1,745,607	\$	2,952,950
Fair value adjustment of investments Investments				(98,513) -		(8,389) -		(29,326) (14,971)
Increase in Receivables						-		14,971
Balance, June 30, 2023, Audited Financial Statements			\$	4,065,635	\$	1,737,218	\$	2,923,624

	(Budget) 2024 <sup>1</sup>	2023	2022 <sup>1</sup>	2021 <sup>1</sup>
General Fund <sup>3</sup> Revenues Other sources	\$ 83,142,254 	\$    91,126,455 692,382	\$    74,040,790	\$    67,742,347 <u> </u>
Total revenues and other sources	83,142,254	91,818,837	74,130,283	67,824,044
Expenditures Other uses	80,180,116 28,466	79,820,877 	67,368,080 450,000	63,012,117 401,558
Total expenditures and other uses	80,208,582	79,820,877	67,818,080	63,413,675
Increase in Fund Balance	2,933,672	11,997,960	6,312,203	4,410,369
Ending Fund Balance	\$ 35,508,973	\$ 32,575,301	\$ 20,577,341	\$ 14,265,138
Available Reserves <sup>2</sup>	\$ 2,528,805	\$ 2,756,695	\$ 5,885,129	\$ 7,683,681
Available Reserves as a Percentage of Total Outgo	3.15%	3.45%	8.68%	12.12%
Long-Term Liabilities	N/A	\$ 113,339,076	\$ 93,111,104	\$ 129,104,765
K-12 Average Daily Attendance at P-2	4,029	3,985	4,027	4,450

The General Fund balance has increased by \$18,310,163 over the past two years. The fiscal year 2023-2024 budget projects an increase of \$2,933,672 (9.0%). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surplus in all of the past three years and anticipates incurring an operating surplus during the 2023-2024 fiscal year. Total long-term liabilities have decreased by \$15,765,689 over the past two years.

Average daily attendance has decreased by 465 over the past two years. However, an increase of 44 ADA is anticipated during fiscal year 2023-2024.

<sup>3</sup> General Fund amounts do not include activity related to the consolidation of Fund 14, Deferred Maintenance Fund as required by GASB Statement No. 54.

<sup>&</sup>lt;sup>1</sup> Financial information for 2024, 2022, and 2021 are included for analytical purposes only and has not been subjected to audit.

<sup>&</sup>lt;sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained within the General Fund.

La Habra City School District Combining Balance Sheet – Non-Major Governmental Funds June 30, 2023

	A	tudent Activity Fund	Dev	Child velopment Fund	 Cafeteria Fund	 Capital Facilities Fund	Fun	ecial Reserve d for Capital tlay Projects	 Bond Interest and edemption Fund	No Gove	Total on-Major ernmental Funds
Assets Deposits and investments Receivables Due from other funds Stores inventories	\$	51,375 - - -	\$	260,252 670 - -	\$ 1,677,795 1,263,707 - 73,784	\$ 4,053,223 12,552 - -	\$	1,621,892 3,887 153,838 -	\$ 2,908,653 14,971 - -		0,573,190 1,295,787 153,838 73,784
Total assets	\$	51,375	\$	260,922	\$ 3,015,286	\$ 4,065,775	\$	1,779,617	\$ 2,923,624	\$ 1	2,096,599
Liabilities and Fund Balances											
Liabilities Accounts payable Due to other funds	\$	-	\$	51,797	\$ 248,686 97,131	\$ 140	\$	42,399	\$ -	\$	343,022 97,131
Total liabilities				51,797	 345,817	 140		42,399	 -		440,153
Fund Balances Nonspendable Restricted Assigned		- 51,375 -		- 209,125 -	 122,880 2,546,589 -	 ۔ 4,065,635 -		- - 1,737,218	 ۔ 2,923,624 ۔		122,880 9,796,348 1,737,218
Total fund balances		51,375		209,125	 2,669,469	 4,065,635		1,737,218	 2,923,624	1	1,656,446
Total liabilities and fund balances	\$	51,375	\$	260,922	\$ 3,015,286	\$ 4,065,775	\$	1,779,617	\$ 2,923,624	\$ 1	2,096,599

## La Habra City School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds Year Ended June 30, 2023

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues Federal sources Other State sources Other local sources	\$ 	\$ 	\$ 2,969,211 1,759,881 39,972	\$ 	\$ 	\$ - 16,574 3,204,551	\$ 2,969,211 1,776,455 4,811,255
Total revenues	108,792	540,254	4,769,064	414,937	502,749	3,221,125	9,556,921
Expenditures Current Pupil services Food services Administration All other administration Plant services Ancillary services Enterprise services Facility acquisition and construction	- - 108,300 -	- - - 497,248 -	3,294,915 97,131 38,792 - -	- - - - 10,012	- - - 71,266		3,294,915 97,131 38,792 108,300 497,248 81,278
Debt service Principal				80,535	22,640	2,395,000	2,498,175
Interest and other	-			4,929	2,161	1,099,211	1,106,301
Total expenditures	108,300	497,248	3,430,838	95,476	96,067	3,494,211	7,722,140
Excess (Deficinecy) of Revenues Over Expenditures	492	43,006	1,338,226	319,461	406,682	(273,086)	1,834,781
Other Financing Uses Transfers out			(400,000)		(259,183)		(659,183)
Net Change in Fund Balances	492	43,006	938,226	319,461	147,499	(273,086)	1,175,598
Fund Balance - Beginning	50,883	166,119	1,731,243	3,746,174	1,589,719	3,196,710	10,480,848
Fund Balance - Ending	\$ 51,375	\$ 209,125	\$ 2,669,469	\$ 4,065,635	\$ 1,737,218	\$ 2,923,624	\$ 11,656,446

#### Note 1 - Purpose of Schedules

#### Schedule of Expenditures of Federal Awards

#### **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the La Habra City School District (the District) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles,* and *Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, or changes in net position and fund balance of the District.

#### Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

#### Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

#### Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2023, the District did not report any commodities in inventory.

#### Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated members of the governing board, and members of the administration.

#### Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

#### Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46207.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

#### **Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

#### **Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

# Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports June 30, 2023 La Habra City School District



**CPAs & BUSINESS ADVISORS** 

#### Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Governing Board La Habra City School District La Habra, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of La Habra City School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 13, 2023.

#### Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

#### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies. A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2023-002 to be a significant deficiency.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ende Bailly LLP

Rancho Cucamonga, California December 13, 2023



**CPAs & BUSINESS ADVISORS** 

#### Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance

To the Governing Board La Habra City School District La Habra, California

#### **Report on Compliance for Each Major Federal Program**

#### **Opinion on Each Major Federal Program**

We have audited La Habra City School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

#### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles,* and *Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency in *internal control over compliance* is a deficiency or a combination of ver compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance to easily the deficiency in internal control over compliance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Esde Bailly LLP

Rancho Cucamonga, California December 13, 2023



**CPAs & BUSINESS ADVISORS** 

#### Independent Auditor's Report on State Compliance

To the Governing Board La Habra City School District La Habra, California

#### **Report on Compliance**

#### **Opinion on State Compliance**

We have audited La Habra City School District's (the District) compliance with the requirements specified in the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

#### **Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the 2022-2023 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

	Procedures
2022-2023 K-12 Audit Guide Procedures	Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program	Yes, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	Yes
Charter Schools	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform procedures for Kindergarten Continuance because there were no Kindergarteners retained in 2022-2023 that were in Kindergarten in 2021-2022.

We did not perform Independent Study procedures because the Independent Study ADA was below the level that requires testing.

We did not perform Continuation Education procedures because the program is not offered by the District.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

We did not perform Juvenile Court Schools procedures because the program is not offered by the District.

We did not perform Middle or Early College High Schools procedures because the program is not offered by the District.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

The District did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform procedures related to the Before School Education and Safety Program.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The District was not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform Career Technical Education Incentive Grant procedures because the District did not receive funding for this grant.

The District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

#### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-004.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency in *internal control over compliance* is a deficiency or a combination of ver compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance the deficiency in internal control over compliance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

Each Bailly LLP

Rancho Cucamonga, California December 13, 2023



Schedule of Findings and Questioned Costs June 30, 2023

La Habra City School District

#### **Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting Material weaknesses identified Significant deficiencies identified not considered	Yes
to be material weaknesses	Yes
Noncompliance material to financial statements noted?	NU
Federal Awards	
Internal control over major program Material weaknesses identified Significant deficiencies identified not considered	No
to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	Yes
Identification of major programs	
Name of Federal Program or Cluster	Federal Financial Assistance Listing Number
Child Nutrition Cluster	10.553, 10.555
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	10.553, 10.555 84.425D
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund COVID-19: Elementary and Secondary School Emergency	84.425D
<ul> <li>COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund</li> <li>COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund</li> <li>COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)</li> <li>Dollar threshold used to distinguish between type A</li> </ul>	84.425D 84.425U
<ul> <li>COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund</li> <li>COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund</li> <li>COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)</li> </ul>	84.425D 84.425U 84.425W
<ul> <li>COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund</li> <li>COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund</li> <li>COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)</li> <li>Dollar threshold used to distinguish between type A and type B programs</li> </ul>	84.425D 84.425U 84.425W \$750,000
<ul> <li>COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund</li> <li>COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund</li> <li>COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)</li> <li>Dollar threshold used to distinguish between type A and type B programs</li> <li>Auditee qualified as low-risk auditee?</li> <li>State Compliance</li> <li>Internal control over state compliance programs Material weaknesses identified Significant deficiencies identified not considered</li> </ul>	84.425D 84.425U 84.425W \$750,000 No
<ul> <li>COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund</li> <li>COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund</li> <li>COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)</li> <li>Dollar threshold used to distinguish between type A and type B programs</li> <li>Auditee qualified as low-risk auditee?</li> <li>State Compliance</li> <li>Internal control over state compliance programs Material weaknesses identified Significant deficiencies identified not considered to be material weaknesses</li> </ul>	84.425D 84.425U 84.425W \$750,000 No No Yes
<ul> <li>COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund</li> <li>COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund</li> <li>COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)</li> <li>Dollar threshold used to distinguish between type A and type B programs</li> <li>Auditee qualified as low-risk auditee?</li> <li>State Compliance</li> <li>Internal control over state compliance programs Material weaknesses identified Significant deficiencies identified not considered</li> </ul>	84.425D 84.425U 84.425W \$750,000 No

The following findings represent a significant deficiency and a material weakness related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. The findings have been coded as follows:

**Five Digit Code** 

AB 3627 Finding Type

30000

Internal Control

#### 2023-001 30000 – Adjustments and Financial Statement Preparation

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the District's financial statements. The District should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

#### Condition

During the course of our engagement, we identified material misstatements of balances as reported on the 2022-2023 unaudited actuals financial report. The description of the misstatement is as follows:

- General Fund's fund balance was understated by \$336,768 as a result of the following:
  - Understatement of receivables in the amount of \$435,633
  - Overstatement of cash in county treasury (fair market value) in the amount of \$98,865
- Building Fund's fund balance was overstated by \$41,105 as a result of the following:
  - $\circ$   $\;$  Overstatement of accounts payable in the amount of \$82,155  $\;$
  - Overstatement of cash in county treasury (fair market value) in the amount of \$123,260
- Aggregate Remaining Funds' fund balance was overstated by \$172,092 as a result of the following:
  - Overstatement of cash in county treasury and investments (fair market value) in the amount of \$172,092
  - Understatement of revenues and expenditures for food commodities in the amount of \$207,109. This does not have an impact on the fund balance.
  - Overstatement of cash in county treasury and understatement of receivables in the amount of \$14,971. This does not have an impact on the fund balance.

#### **Questioned Costs**

There were no questioned costs associated with the condition identified.

#### Context

The condition was identified through review of available District records related to the financial account balances in the Governmental Funds and through inquiry with District personnel.

#### Effect

The effect of the item identified above resulted in changes in the ending fund balance of the District's Governmental Funds in comparison to the reported balances on the District's unaudited actuals as of June 30, 2023. The net effect of these errors resulted in misstatements that were not detected or prevented by the District's internal accounting control and review process.

#### Cause

The cause appears to be the deficiency in the District's internal control and review system as it was not able to prevent the misstatement to the financial statement.

#### Repeat Finding

No.

#### Recommendation

In light of the condition identified, the District should exercise care during its annual year-end closing process and implement a process to review all balances during its year-end closing process to determine the proper cut-off period. In addition, a thorough review of the District's financial statements, including all adjusting entries, reclassifying entries, and conversion entries should take place before the financial statements are finalized by the District's business department.

Corrective Action Plan and Views of Responsible Officials

At the time of year end close, the District has vacancies in critical finance positions that have since been filled.

#### 2023-002 30000 – Bank Reconciliations

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls related to bank reconciliations. Such controls should ensure that reconciliations are prepared and reviewed, by an individual independent of the reconciliation process, in a timely manner.

#### Condition

The District does not have procedures in place to ensure bank reconciliations are prepared and reviewed by an individual independent of the reconciliation process in a timely manner. Various bank accounts, including both District and ASB accounts, were not reconciled in a timely manner.

#### **Questioned Costs**

There were no questioned costs associated with the condition identified.

#### Context

The condition was identified through inquiry with District personnel and also through review of available District records related to the bank reconciliations.

#### Effect

While in the current year there does not appear to be any financial statement adjustments required, untimely reconciliations could result in potential misstatement of the financial statements or misappropriation of assets.

#### Cause

The cause of the condition identified appears to be the result of insufficient resources available to ensure the timely reconciliation of the bank accounts.

#### **Repeat Finding**

No.

#### Recommendation

The District should enforce formalized procedures related to the timely reconciliation of the bank accounts. The procedures should require that an individual independent of the reconciliation process reviews the reconciliations. Upon reviewing the reconciliation, the reviewer should sign and date the reconciliation to indicate it was reviewed. The review process will help identify any errors that may have otherwise gone unidentified.

Corrective Action Plan and Views of Responsible Officials

The District will continue to work with school site ASBs to assure proper timing and compliance of bank reconciliations.

The following finding represents a significant deficiency and an instance of noncompliance that is required to be reported by the Uniform Guidance. The finding has been coded as follows:

Five Digit Code

AB 3627 Finding Type

50000

Federal Compliance

#### 2023-003 50000 – Reporting (Significant Deficiency in Internal Controls, Noncompliance)

Federal Program Affected

Federal Agency: U.S. Department of Education
Pass-Through Entity: California Department of Education (CDE)
Program Names: COVID-19 - Elementary and Secondary School Emergency Relief Funds
Assistance Listing Number: 84.425
Compliance Requirement – L (Reporting)

Criteria or Specific Requirements

Per Title 2 U.S. *Code of Federal Regulations* Part 200, Subpart D, Section 200.333, financial records and supporting documents pertinent to a Federal award must be retained for a period of three years from the date of submission of expenditure reports to the awarding agency or pass-through entity.

#### Condition

The District misreported expenditures and Full-Time Equivalent (FTE) positions, for multiple date ranges, on the ESSER Annual Data Collection: General ESSER Information Report that was submitted to the California Department of Education.

#### **Questioned Costs**

There were no questioned costs associated with the identified condition.

#### Context

The condition was identified through inquiry with District personnel and through the review of documentation used to prepare the reports.

#### Effect

The District has not complied with the requirement identified in Title 2 U.S. *Code of Federal Regulations* Part 200, Subpart D, Section 200.333.

Cause

The identified condition appears to have materialized due to insufficient procedures related to the review process.

**Repeat Finding** 

No.

Recommendation

The District should ensure that expenditures and Full-Time Equivalent (FTE) positions are reported on the District's ESSER Annual Data Collection: General ESSER Information Report based on actual FTE positions.

Corrective Action Plan and Views of Responsible Officials

The District will verify reporting dates and ranges prior to completion reports.

The following finding represents a significant deficiency and an instance of noncompliance that is required to be reported by the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. The finding has been coded as follows:

Five Digit Code

AB 3627 Finding Type

70000

Instructional Materials

#### 2023-004 70000 – Instructional Materials

Criteria or Specific Requirements

Pursuant to California *Education Code* Section 60119, the District is required to hold a public hearing regarding the sufficiency of textbooks or other instructional materials on or before the end of the eighth week from the first day pupils attended school for that year.

#### Condition

The District held the public hearing on the sufficiency of instructional materials on October 13th, 2022, which was not within the first eight weeks of the start of school.

#### **Questioned Costs**

There were no questioned costs associated with this condition.

#### Context

The condition was identified through inquiry with District personnel and through the review of available District records.

#### Effect

The District was not in compliance with California Education Code Section 60119.

#### Cause

The condition noted above appears to have materialized due to lack of internal controls over compliance related to Instructional Materials requirements.

#### **Repeat Finding**

Yes, see prior year finding 2022-004.

Recommendation

The District should make every effort to place the sufficiency of instructional materials on the board agenda for review and approval before on or before the eighth week from the first day pupils attend school for that year. The District should designate a management employee with the responsibility to ensure that the public hearing is placed on the board agenda before the eight weeks have passed.

Corrective Action Plan and Views of Responsible Officials

The District has implemented an earlier date for a Public Hearing on instructional Materials.

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

#### Federal Awards Findings

#### 2022-001 50000 – Title I, Part A – Private School Participation (Significant Deficiency, Noncompliance)

Federal Program Affected

Program Name: Title I, Part A, Basic Grants Low-Income and Neglected Assistance Listing Number: 84.010 Pass-Through Agency: California Department of Education Federal Agency: U.S. Department of Education

#### Criteria or Specific Requirements

Per Title 34, Code of Federal Regulations, Subpart B, Chapter II, Section 200.63(a), local education agencies (LEAs) must provide timely and meaningful consultations with appropriate officials of private schools regarding the opportunity for eligible private school children to participate in Title I programs.

#### Condition

Through inquiry with District personnel, it appears that the District did not provide timely and meaningful consultations with all private schools regarding the opportunity to participate in the Title I, Part A program for the 2021-2022 school year.

#### **Questioned Costs**

There were no questioned costs identified.

#### Context

The condition was identified as a result of the auditor's inquiry with District personnel.

#### Effect

The District is not in compliance with Title 34, Code of Federal Regulations, Subpart B, Chapter II, Section 200.63(a).

#### Cause

The condition identified appears to have materialized due to the District not being aware that certain private schools were required to be consulted with for the 2021-2022 school year.

Recommendation

It is recommended that the District review the listing of eligible private schools and maintain private school correspondence records, minutes from meetings with private school representatives, and written affirmations from private school officials to demonstrate compliance with provisions of Title 34, Code of Federal Regulations, Subpart B, Chapter II, Section 200.63(a).

**Current Status** 

Implemented.

#### 2022-002 50000 – Education Stabilization Fund – Indirect Costs (Significant Deficiency, Noncompliance)

Federal Program Affected

Program Name: Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve Assistance Listing Number: 84.425D Pass-Through Agency: California Department of Education (CDE) Federal Agency: U.S. Department of Education

Program Name: Expanded Learning Opportunities (ELO) Grant GEER II Assistance Listing Number: 84.425C Pass-Through Agency: California Department of Education (CDE) Federal Agency: U.S. Department of Education

Program Name: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs Assistance Listing Number: 84.425U Pass-Through Agency: California Department of Education (CDE)

Federal Agency: U.S. Department of Education
Program Name: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning
Loss
Assistance Listing Number: 84.425U
Pass-Through Agency: California Department of Education (CDE)
Federal Agency: U.S. Department of Education

Criteria or Specific Requirements

The United States Department of Education has approved a delegation agreement with the California Department of Education (CDE) that authorizes the CDE to establish indirect cost rates for California local education agencies (LEAs). The CDE has been delegated authority to calculate and approve indirect cost rates annually for LEAs. For the Education Stabilization Fund (ESF) Program in fiscal year 2021-2022, *Education Code* Section 38101(c) limits school district indirect costs to the lesser of the District's individual CDE approved indirect cost rate or the statewide average indirect rate. For ESF programs included under the Expanded Learning Opportunities (ELO) Grant, indirect costs are not allowable.

#### Condition

The District charged unallowable indirect costs totaling \$59,734 to the ELO Grant portion of the ESF Program.

#### **Questioned Costs**

The condition identified above resulted in \$59,734 of questioned costs for unallowable indirect costs charged to the grant funds.

#### Context

The condition was identified through recalculation of the indirect costs charged to the federal programs.

#### Effect

The District has charged unallowable expenditures to the federal programs.

#### Cause

The condition identified appears to be due to the District not being familiar with the indirect cost requirements for each of the federal programs.

#### Recommendation

It is recommended that the District implements a review process for indirect costs, which should include review of relevant grant agreements and relevant federal guidance.

#### **Current Status**

Partially implemented. No inappropriate indirect costs were charged in the current year. However, it was noted that the District did not return the funds to the program for the prior year unallowable costs that were charged to the program. **Reason for Recurrence** 

During year end closing process, the reimbursement was reversed accidently.

Corrective Action Plan and Views of Responsible Officials

The repayment of Indirect Costs will be processed in 2023-2024.

#### State Compliance Findings

#### 2022-003 10000 and 40000 – Attendance and Independent Study (Material Weakness, Noncompliance)

#### Criteria or Specific Requirements

As required by *California Education Code* Section 51745.6(a)(1), the ratio of average daily attendance (ADA) for independent study pupils 18 years of age or less to school district full-time equivalent certificated employees responsible for independent study, calculated as specified by the department, shall not exceed the equivalent ratio of ADA to full-time equivalent certificated employees providing instruction in other educational programs operated by the school district, unless a new higher or lower average daily attendance ratio for all other educational programs offered is negotiated in a collective bargaining agreement or a memorandum of understanding is entered into that indicates an existing collective bargaining agreement contains an alternative ADA ratio.

As required by *California Education Code* Section 51747(g)(9)(F), a school district shall not be eligible to receive apportionments for independent study by pupils unless each pupil has a written agreement signed, before the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil.

#### Condition

The long-term independent study ratio calculation resulted in excess ADA which was not excluded by the District on the Second Period and Annual Reports of Attendance. The Second Period Attendance excess ADA claimed by grade span is as follows:

Grade Span	Unallowable ADA	Derived Value of ADA by Grade Span	Penalty
TK-3 4-6 7-8	13.33 6.92 4.55	\$ 11,543.13 10,612.96 10,926.89	\$ 153,869.92 73,441.68 49,717.35
Total	24.80		\$ 277,028.95

The written agreements for pupils engaged in short-term independent study did not include the signature of the pupils' teacher. This resulted in unallowable ADA claimed by the District as follows:

Grade Span	Unallowable ADA	Derived Value of ADA by Grade Span	Penalty
TK-3 4-6	14.37 5.68	\$ 11,543.13 10,612.96	\$ 165,874.78 60,281.61
7-8	0.64	10,926.89	6,993.21
Total	20.69		\$ 233,149.60

#### **Questioned Costs**

The questioned costs associated with this condition resulted in a net decrease of \$510,179 in Local Control Funding Formula. The estimated penalty was calculated using the CDE's LCFF Derived Value of ADA by Grade Span. However, there is no fiscal impact since the District was funded on ADA from fiscal year 2019-2020. Additionally, California *Education Code* Section 42238.023 authorizes the California Department of Education to adjust the 2021-2022 reported ADA for school districts if the 2019-2020 ADA to enrollment ratio exceeds the 2021-2022 ADA to enrollment ratio. The effect of this regulation nullifies the questioned costs component of the condition identified.

#### Context

The condition was identified as a result of our inquiry with the District's Business Services Department personnel and through review of the independent study ratio and the short-term independent study contract provided. It was noted that the issues are pervasive, as all shortterm independent study contracts were lacking the signature of the pupils' teacher.

#### Effect

The District is not in compliance with *California Education Code* Sections 51745.6(a)(1) and 51747(g)(9)(F). The estimated fiscal penalty of \$510,179 has been negated due to the District being funded on the prior year ADA due to declining enrollment. Therefore, there is no effect to the current year funding.

#### Cause

The condition identified, as related to the independent study ratio, appears to have materialized primarily due to the District not performing the calculation timely and monitoring throughout the year. The condition identified, as related to the short-term independent study written agreements, appears to have materialized due to an oversight of the requirements.

Recommendation

The District should perform the ratio calculation and monitor throughout the year to ensure compliance. In addition, the District should review program requirements for independent study and monitor any changes to those requirements throughout the year to ensure compliance.

**Current Status** 

Implemented.

#### 2022-004 70000 – Instructional Materials (Significant Deficiency, Noncompliance)

Criteria or Specific Requirements

Pursuant to *Education Code* 60119, the District is required to hold a public hearing regarding the sufficiency of textbooks or other instructional materials on or before the eighth week from the first day pupils attended school for that year.

Condition

The District held the public hearing on October 14, 2021, which was not within the first eight weeks of the start of school.

**Questioned Costs** 

There are no questioned costs associated with this condition.

Context

The condition was identified through inquiry with District personnel and through the review of available District records.

Effect

The District is not in compliance with *Education Code* Section 60119 for the 2021-2022 fiscal year.

Cause

The District was aware of the requirement; however, the deadline was missed due to oversight.

#### Recommendation

The District should make every effort to place the sufficiency of instructional materials on the board agenda for review and approval before on or before the eighth week from the first day pupils attend school for that year. The District should designate a management employee with the responsibility to ensure that the public hearing is placed on the board agenda before the eight weeks have passed.

**Current Status** 

Not implemented. See current year finding 2023-004.

#### 2022-005 40000 – California Clean Energy Jobs Act (Material Weakness, Noncompliance)

Criteria or Specific Requirements

Public Resources Code, Section 26240(b) states that as a condition of receiving funds from the Clean Energy Job Creation Fund, an entity must submit a final project completion report to the California Energy Commission within 12 to 15 months of a given project's completion date.

#### Condition

The District completed a clean energy project in February 2020, which required the submission of a final project completion report to the California Energy Commission by May 2021 at the latest. Through inquiry with District personnel, the final project completion report has not yet been submitted.

**Questioned Costs** 

There were no questioned costs identified.

Context

The condition was identified as a result of inquiry with the District's Business Services personnel and through review of supporting documents.

Effect

Due to the untimely submission of the final project completion reports, the District has not met the report submission requirements of Public Resources Code, Section 26240(b).

Cause

It appears the cause was a result of insufficient monitoring over the third party that was responsible for submitting the report.

**Repeat Finding** 

No.

Recommendation

It is recommended that the District monitor timelines to submit the final project completion reports to the California Energy Commission to ensure that reports are submitted timely.

**Current Status** 

Implemented.

# 2022-006 40000 – Unduplicated Local Control Funding Formula Pupil Counts (Significant Deficiency, Noncompliance)

Criteria or Specific Requirements

*California Education Code* Section 42238.02(b)(4) states that the school districts should revise their submitted data on English learner, foster youth, and free or reduced-price meal eligible pupil counts to ensure the accuracy of data reflected in the California Longitudinal Pupil Achievement Data System (CALPADS).

### Condition

The Unduplicated Local Control Funding Formula Pupil Counts submitted to the California Department of Education (CDE) was inaccurate. It appears that the District inaccurately reported eligibility status for a total of 31 students for Free or Reduced-Price Meals (FRPM) and four students for English Learners' (EL) designation on CALPADS Form 1.18 – FRPM/English Learner/Foster Youth – Student List.

### **Questioned Costs**

The questioned costs associated with this condition resulted in a net increase of \$53,567 in Local Control Funding Formula. The estimated penalty was calculated using the CDE's Audit Penalty Calculator.

### Context

The condition, related to FRPM status, was identified when we requested supporting documents for the sample of students' FRPM status. The students were selected from the pupils in the FRPM category on the CALPADS Form 1.18. One of 60 students tested was categorized as Free/Reduced; however, the alternative income verification form did not support the status. The auditor inquired further with the District and determined that the District had used the Census Day as the cut-off; however, for FRPM the District is allowed to use information collected up to October 31st for those students that were enrolled as of Census Day. The District provided the auditor with the alternative income verification data up to October 31<sup>st</sup> and it was noted that the District underreported its FRPM count by 31.

The condition, related to EL designation, was identified when we requested supporting documents for the sampled students' EL designation. The students were selected from pupils in the EL category on the CALPADS Form 1.18. Two of 10 students tested met the reclassification requirements; however, were inaccurately reported as EL. The auditor inquired further with the District and determined that the District had used the date the reclassification forms were inputted into the student information system as opposed to the actual date the forms were completed. The District provided the auditor with the reclassification forms, and it was noted that additional two students were inaccurately reported as EL.

### Effect

As a result of our testing, it appears that the District did not properly analyze the alterative household income data collection forms to properly complete the "1.18 – FRPM/English Learner/Foster Youth – Student List" CALPADS report. The results of our testing have been documented as follows:

Certified Total Enrollment	Certified Total Unduplicated	Adjustment to Total Enrollment	Adjustment Based on Eligibility	Adjustment Based on Eligibility	Adjusted Total	Adjusted Total Unduplicated Pupil
Count	Count	Count	for EL	for FRPM	Enrollment	Count
4,045	3,560	0	(4)	31	4,045	3,587

### Cause

The condition identified, related to FRPM, has materialized due to the District erroneously using the Census Day as the cutoff opposed to October 31<sup>st</sup> for the students that were enrolled as of Census Day. In addition, the condition identified, related to EL designation, has materialized due to the District using the date the reclassification forms were inputted into the student information system opposed to the actual date the forms were completed.

Recommendation

The District should emphasize the importance of completing the Form 1.18 accurately, which would include ensuring that all changes are accurately and timely updated based on new eligibility documentation received.

**Current Status** 

Implemented.



# 15. c. Action Item: Approval of Contract Agreement with La Habra Education Association (LHEA) 🖉

## **Recommended Action**

The District reached an agreement with LHEA on compensation for the 2023-24 school year. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024. It is recommended the Board of Trustees approve the contract agreement with LHEA and Public Disclosure of Collective Bargaining Agreement (AB1200) per the attachments.

Motion	Second	Board Action
Supporting Documents		
AB 1200 Certificate	ed 2023-24 Memo	

- 😕 AB 1200 LHEA
- 占 🛛 Benefit Rates
- LHEA Salary Schedules

# La Habra City School District

To:	Board of Trustees
From:	Christeen Betz, Assistant Superintendent of Business Services
Date:	January 11, 2024
CC:	Superintendent
Re:	Public Disclosure of Collective Bargaining Agreement (Assembly Bill 1200)

### **Background:**

Section 29 of Assembly Bill (AB) 1200 was created to ensure that local educational agencies throughout California adequately prepare to meet their financial obligations. The concern arose following the bankruptcy of the Richmond School District and the fiscal collapse of a few other districts that were preparing to request an emergency loan from the state. AB 1200 improved fiscal procedures, standards, and accountability at the local level and expanded the role of county offices of education (COE) in monitoring school districts by mandating that they intervene under certain circumstances to ensure districts can meet their financial obligations. AB 1200 includes requirements for school districts to disclose collective bargaining agreements.

The La Habra City School District and the La Habra Education Association reached an agreement on compensation for the 2023-24 school year. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024. The AB 1200 reflects costs associated with the increases and the impact to the Multi-Year Budget.

### **Rationale:**

The La Habra City School District with the La Habra Education Association has come to an agreement for 2023-24 compensation.

### **Recommended Action:**

It is recommended the Board of Trustees approve AB 1200 as required by the California Education Code.

### **Financial Implications, if any:**

Approximately \$1.7 million ongoing.

### Orange County Department of Education District Fiscal Services

### PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

School District - Bargaining Unit:	La Habra City Ele	ementary School District - La H	labra Education Associat	ion (LHEA)
Certificated, Classified, Other:	Certificated			
The proposed agreement covers the period	od beginning:	July 1, 2023	and ending:	June 30, 2024
		(date)		(date)
The Governing Board will act upon this	agreement on:	January 11, 2024		

(date)

### A. Proposed Change in Compensation

	Compensation	1	Annual Cost Prior to		Fiscal I					
		Pro	posed Agreement FY	Year I Increase/(Decrease)		Year 2 Increase/(Decrease)		Year 3 Increase/(Decrease)		
-	Salary Schedule	S	26,121,869.00	S	2023-24	S	2024-25	6	2025-26	
	Increase (Decrease)	3	20,121,809.00	3	1,240,789	3	1,259,401	\$	1,278,292	
					4.75%		4.75%		4.75%	
2	Step and Column	S	121	\$	1 <u>2</u> 11	\$	E.	\$	2	
	Increase (Decrease) Due to movement plus									
	0.0				0.00%	-	0.00%		0.00%	
3	Other Compensation -	\$	·•·			\$	-	\$	-	
	Increase (Decrease) (Stipends, Bonuses, Longevity, Overtime, etc.)									
					0.00%		0.00%		0.00%	
	Description of other compensation A 4% one tme off schedule payment will be applied to the new salary schedule.			\$	750	\$	a.	\$		
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$	6,280,906	S	298,343	\$	302,818	\$	307,360	
					4.75%		4.75%		4.75%	
5	Health/Welfare Plans	\$	2,617,651	\$	170,147	\$	170,147	\$	170,147	
					6.50%		6.50%		6.50%	
6	Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$	35,020,426.00	\$	1,709,279	\$	1,732,366	\$	1,755,799	
7	Total Number of Represented Employees (Use		217.00		217		217		217	
8	Total Compensation <u>Average</u> Cost per Employee	S	161,384	\$	7,877	\$	7,983	\$	8,091	
					4.88%		4.95%		5.01%	

Public Disclosure of Proposed Collective Bargaining Agreement Page 2

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

The negotiated increase is a 4.75% On-going increase to the Certificated Salary Schedule retroactive to July 1, 2023 and increases the District benefits cap by 6.5%.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No

11. Please include comments and explanations as necessary.

N/A

10110220	agent unders the term of the			
12	Does this bargaining unit have a negotiated cap for Health and Welfare benefits	Voolar	Ma	
14.	Does this barganning unit have a negotiated cap for meanin and wenale benefits	ICSIX	INO	
			2,223	

If yes, please describe the cap amount.

The medical cap will increase by 6.5% per the agreement with LHEACurrent Medical CapTenthly Family \$1,854 Two party \$1,297, Single \$614. Increased Medical Cap effective February is as follows: Tenthly Family\$1,975, Two Party \$1,381, Single \$653.

**B.** Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

There are no impacts to programs or student support services because of this agreement.

Public Disclosure of Proposed Collective Bargaining Agreement Page 3

- D. What contingency language is included in the proposed agreement? Include specific areas identified reopeners, applicable fiscal years, and specific contingency language. N/A
- E. Will this agreement create, increase or decrease deficit financing in the current or subsequent year(s)? "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The current agreement will increase deficit spending, however, the District will use reserves above the Board of Education 17% reserve level and will decrease costs in the future.

F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

N/A

G. Source of Funding for Proposed Agreement

1. Current Year

The funding source for the current agreement will come from on-going funding and onetime funding provided by the State.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The funding source for the current agreement will come from on-going funding and one-time funding provided by the State. Subsequent years will be paid for using funds that are in excess of the District's 17% reserve threshold and committed for use only to pay for the cost of the increase each year.

Enter Bargaining Unit	. La		<u> </u>					
	Al Be	Column 1 Latest Board- oproved Budget fore Settlement		Column 2 justments as a alt of Settlement	Ot	Column 3 her Revisions		Column 4 l Current Budge olumns 1+2+3)
	(As	of 12/14/2023)	_		_			
REVENUES Local Control Funding Formula Sources (8010-8099)	-	60,703,926.00			\$	-	\$	60,703,926
Remaining Revenues (8100-8799)	\$	1,159,102					\$	1,159,102
TOTAL REVENUES	\$	61,863,028	\$	. <del></del>	\$	( <b>=</b> )	\$	61,863,028
EXPENDITURES					-		-	
Certificated Salaries (1000-1999)	\$	24,145,372	\$	989,210			\$	25,134,582
Classified Salaries (2000-2999)	\$	8,383,683			\$	277,617	\$	8,661,300
Employee Benefits (3000-3999)	\$	12,903,916	\$	364,995	\$	199,522	\$	13,468,433
Books and Supplies (4000-4999)	\$	1,624,810					\$	1,624,810
Services, Other Operating Expenses (5000-5999)	s	3,803,144					\$	3,803,144
Capital Outlay (6000-6599)	1						\$	
Other Outgo (7100-7299) (7400-7499)	\$	100,000					\$	100,000
Direct Support/Indirect Cost (7300-7399)	\$	(1,514,484)	\$	19	\$	iii.	\$	(1,514,484
Other Adjustments	-		<u> </u>					
TOTAL EXPENDITURES	\$	49,446,441	\$	1,354,205	\$	477,139	\$	51,277,785
OPERATING SURPLUS (DEFICIT)	\$	12,416,587	\$	(1,354,205)	\$	(477,139)	\$	10,585,243
TRANSFERS IN & OTHER SOURCES (8910-8979)	1		-				\$	
TRANSFERS OUT & OTHER USES (7610-7699)	\$	28,466					S	28,466
CONTRIBUTIONS (8980-8999)	\$	(10,908,673)	-				\$	(10,908,673
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$	1,479,448	\$	(1,354,205)	\$	(477,139)	s	(351,896
BEGINNING BALANCE	\$	22,437,894					S	22,437,894
Prior-Year Adjustments/Restatements (9793/9795)	-		-				S	
CURRENT-YEAR ENDING BALANCE	\$	23,917,342	\$	(1,354,205)	\$	(477,139)	S	22,085,998
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$	115,000					S	115,000
Restricted Reserves (9740)	\$		S	-	\$		\$	
Stabilization Arrangements (9750)	-				-		\$	
Other Commitments (9760)	\$	19,918,408	\$	(432,474)			\$	19,485,934
Other Assignments (9780)	+-	2 2					S	
Reserve for Economic Uncertainties (9789)	\$	2,430,124	\$	40,626	\$	14,314	\$	2,485,064
Unassigned/Unappropriated (9790)	\$	1,453,810	\$	(962,357)	\$	(491,453)		(0)

### **Unrestricted General Fund**

Enter Bargaining Unit	La								
	Column 1		Column 2			Column 3	Column 4		
	Ap Be	Latest Board- pproved Budget fore Settlement of 12/14/2023)		ustments as a It of Settlement	Oth	ner Revisions		l Current Budge olumns 1+2+3)	
REVENUES									
Local Control Funding Formula Sources (8010-8099)							\$	-	
Remaining Revenues (8100-8799)	\$	21,332,332			\$	-	\$	21,332,332	
TOTAL REVENUES	\$	21,332,332	S		\$		\$	21,332,332	
EXPENDITURES									
Certificated Salaries (1000-1999)	\$	8,655,771	S	251,580			\$	8,907,351	
Classified Salaries (2000-2999)	\$	5,301,020			\$	205,776	\$	5,506,796	
Employee Benefits (3000-3999)	\$	8,100,103	S	103,494	\$	63,677	\$	8,267,274	
Books and Supplies (4000-4999)	s	2,331,352					S	2,331,352	
Services, Other Operating Expenses (5000-5999)	\$	5,082,809					S	5,082,809	
Capital Outlay (6000-6599)	\$	14,279					s	14,279	
Other Outgo (7100-7299) (7400-7499)	\$	750,000					S	750,000	
Direct Support/Indirect Cost (7300-7399)	\$	1,293,896					\$	1,293,896	
Other Adjustments									
TOTAL EXPENDITURES	\$	31,529,230	\$	355,074	\$	269,453	\$	32,153,757	
OPERATING SURPLUS (DEFICIT)	\$	(10,196,898)	\$	(355,074)	S	(269,453)	\$	(10,821,425)	
TRANSFERS IN & OTHER SOURCES (8910-8979)							\$	-	
TRANSFERS OUT & OTHER USES (7610-7699)			-				\$		
CONTRIBUTIONS (8980-8999)	\$	10,908,673					\$	10,908,673	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$	711,775	s	(355,074)	\$	(269,453)	\$	87,248	
BEGINNING BALANCE	\$	9,805,086					S	9,805,086	
Prior-Year Adjustments/Restatements (9793/9795)			-				\$	÷	
CURRENT-YEAR ENDING BALANCE	\$	10,516,861	\$	(355,074)	\$	(269,453)	S	9,892,334	
COMPONENTS OF ENDING BALANCE:	-								
Nonspendable Reserves (9711-9719)	1						\$		
Restricted Reserves (9740)	\$	10,516,861	\$	(355,074)	\$	(269,453)	\$	9,892,334	
Stabilization Arrangements (9750)	-	n. 27		M D			\$		
Other Commitments (9760)	\$	=7	\$	10	\$		\$		
Other Assignments (9780)							\$		
Reserve for Economic Uncertainties (9789)	\$	<b>-</b> 22	S	. <u></u>	\$		\$	2	
Unassigned/Unappropriated (9790)	S	-	\$	. <del></del>	\$	-	\$	(a)	

### **Restricted General Fund**

Enter Bargaining Unit:	nit: La Habra Education Association (LHEA)									
		Column 1	Column 4							
	Ap Be	atest Board- proved Budget fore Settlement of 12/14/2023)	10000	ljustments as a ult of Settlement	С	ther Revisions		l Current Budge olumns 1+2+3)		
REVENUES								the ball of the state of the late		
Local Control Funding Formula Sources (8010-8099)	\$	60,703,926	\$	04	\$	8 <u>4</u> 3	\$	60,703,926		
Remaining Revenues (8100-8799)	\$	22,491,434	\$	-	\$	) <del>=</del> )	\$	22,491,434		
TOTAL REVENUES	\$	83,195,360	\$		\$		\$	83,195,360		
EXPENDITURES										
Certificated Salaries (1000-1999)	\$	32,801,143	\$	1,240,790	\$		\$	34,041,933		
Classified Salaries (2000-2999)	\$	13,684,703	\$	÷	\$	483,393	\$	14,168,096		
Employee Benefits (3000-3999)	\$	21,004,019	\$	468,489	\$	263,199	\$	21,735,707		
Books and Supplies (4000-4999)	\$	3,956,162	\$		\$	:=:	\$	3,956,162		
Services, Other Operating Expenses (5000-5999)	\$	8,885,953	\$	-	\$		\$	8,885,953		
Capital Outlay (6000-6599)	S	14,279	\$	=	\$		\$	14,279		
Other Outgo (7100-7299) (7400-7499)	\$	850,000	\$	=	\$	151	\$	850,000		
Direct Support/Indirect Cost (7300-7399)	\$	(220,588)	\$	8	\$		\$	(220,588		
Other Adjustments										
TOTAL EXPENDITURES	\$	80,975,671	\$	1,709,279	\$	746,592	\$	83,431,542		
OPERATING SURPLUS (DEFICIT)	\$	2,219,689	\$	(1,709,279)	\$	(746,592)	\$	(236,182		
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$	<b>16</b> 0	\$	ŭ	\$	~	\$	121		
TRANSFERS OUT & OTHER USES (7610-7699)	\$	28,466	\$	±	\$	¥	\$	28,466		
CONTRIBUTIONS (8980-8999)	\$	-	\$	-	\$	<u>ب</u>	\$	-		
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$	2,191,223	\$	(1,709,279)	\$	(746,592)	\$	(264,648		
BEGINNING BALANCE	S	32,242,980					\$	32,242,980		
Prior-Year Adjustments/Restatements (9793/9795)	\$	-					\$	-		
CURRENT-YEAR ENDING BALANCE	S	34,434,203	\$	(1,709,279)	\$	(746,592)	\$	31,978,332		
COMPONENTS OF ENDING BALANCE:										
Nonspendable Reserves (9711-9719)	\$	115,000	\$	æ;	\$		\$	115,000		
Restricted Reserves (9740)	\$	10,516,861	\$	(355,074)	\$	(269,453)	\$	9,892,334		
Stabilization Arrangements (9750)	\$		S	( <b>1</b> 5)	\$		\$			
Other Commitments (9760)	\$	19,918,408	\$	(432,474)	\$	ा <del>ष्ट्र</del> :	\$	19,485,934		
Other Assignments (9780)	\$		\$	-	\$	್	\$			
Reserve for Economic Uncertainties (9789)	\$	2,430,124	\$	40,626	\$	14,314	\$	2,485,064		
Unassigned/Unappropriated (9790)	\$	1,453,810	\$	(962,357)	\$	(491,453)	\$	(0		

### **Combined General Fund**

# I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Enter Bargaining Uni	Unit: La Habra Education Association (LHEA)								
	1	2023-24		2025-26					
		l Current Budget fter Settlement		t Subsequent Year After Settlement	Second Subsequent Year After Settlement				
REVENUES									
Local Control Funding Formula Sources (8010-8099)	\$	60,703,926	\$	61,194,740	\$	61,563,092			
Remaining Revenues (8100-8799)	\$	22,491,434	\$	19,592,232	\$	19,592,232			
TOTAL REVENUES	\$	83,195,360	\$	80,786,972	\$	81,155,324			
EXPENDITURES									
Certificated Salaries (1000-1999)	\$	34,041,933	\$	34,585,361	\$	35,137,467			
Classified Salaries (2000-2999)	\$	14,168,096	\$	14,305,469	\$	14,443,684			
Employee Benefits (3000-3999)	\$	21,735,707	\$	21,884,110	\$	21,928,698			
Books and Supplies (4000-4999)	\$	3,956,162	\$	3,500,000	\$	3,500,000			
Services, Other Operating Expenses (5000-5999)	\$	8,885,953	\$	9,000,000	\$	9,000,000			
Capital Outlay (6000-6999)	\$	14,279	\$	15,000	\$	15,000			
Other Outgo (7100-7299) (7400-7499)	\$	850,000	\$	850,000	\$	850,000			
Direct Support/Indirect Cost (7300-7399)	\$	(220,588)	\$	(500,000)	\$	(500,000)			
Other Adjustments									
TOTAL EXPENDITURES	\$	83,431,542	\$	83,639,940	\$	84,374,849			
OPERATING SURPLUS (DEFICIT)	\$	(236,182)	\$	(2,852,968)	\$	(3,219,525)			
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$	<b>1</b> 0							
TRANSFERS OUT & OTHER USES (7610-7699)	\$	28,466	\$	<b>H</b> .	\$	-			
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$	(264,648)	\$	(2,852,968)	\$	(3,219,525)			
BEGINNING BALANCE	\$	32,242,980	\$	31,978,332	\$	29,125,364			
CURRENT-YEAR ENDING BALANCE	\$	31,978,332	\$	29,125,364	\$	25,905,839			
COMPONENTS OF ENDING BALANCE:	1								
Nonspendable Reserves (9711-9719)	\$	115,000	\$	115,000	\$	115,000			
Restricted Reserves (9740)	\$	9,892,334	\$	8,736,037	\$	7,696,877			
Stabilization Arrangements (9750)	\$	•							
Other Commitments (9760)	\$	19,485,934	\$	17,765,129	\$	15,562,717			
Other Assignments (9780)	\$								
Reserve for Economic Uncertainties (9789)	\$	2,485,064	\$	2,509,198	\$	2,531,245			
Unassigned/Unappropriated (9790)	\$	(0)							

### **Combined General Fund**

# J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2023-24	2024-25			2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 83,460,008	\$	83,639,940	\$	84,374,849
b.	State Standard Minimum Reserve Percentage for this District 3% percentage:	3.00%		3.00%		3.00%
с.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$50,000	\$ 2,503,800	\$	2,509,198	\$	2,531,245

# 2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 2,485,064	\$ 2,509,198	\$ 2,531,245
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ (0)	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)			
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)			
g.	Total Available Reserves	\$ 2,485,064	\$ 2,509,198	\$ 2,531,245
h.	Reserve for Economic Uncertainties Percentage	3.0%	3.0%	3.0%

3. Do unrestricted reserves meet the state minimum reserve amount?

2023-24	Yes	X	No
2024-25	Yes	x	No
2025-26	Yes	x	No

4. If no, how do you plan to restore your reserves?

Public Disclosure of Proposed Collective Bargaining Agreement Page 7

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 6, Page 1 (i.e., increase was partially budgeted), explain the variance below:

E.

N/A

6. Please include any additional comments and explanations of Page 4 as necessary:

The other revisions added into the multiyear projection account for settlements with other bargaining units.

# K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the District Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and the Assistant Superintendent of Business Services of the La Habra City School District, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the La Habra Education Association, during the term of the agreement from July 1, 2023 to June 30, 2024.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:	Budget Adjustment Increase (Decrease)
Revenues/Other Financing Sources	
Expenditures/Other Financing Uses	1,709,279.00
Ending Balance Increase (Decrease)	(1,709,279.00)

N/A \_\_\_\_ (No budget revisions necessary)

andA.

District Superintendent (Signature)

Chief Business Officer (Signature)

1/3/24

Date

Date

## L. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

**District Superintendent (or Designee)** 

Date

President or Clerk of Governing Board (Signature) Date

**Contact Person** 

Phone

# LHCSD ACTIVE EMPLOYEE BENEFIT RATES

(EFFECTIVE 2/1/2024)

Plans Offered	Employee Rates	Employee Rates
	10thly Cost	10thly Cost
	2/1/2024	10/1/2023
Anthem Blue Cross HMO 20		
Employee Only	\$218.40	\$258.40
Employee + 1	\$450.20	\$534.20
Family	\$567.60	\$687.60
Anthem Blue Cross HMO 30	and the second second	
Employee Only	\$178.80	\$218.80
Employee + 1	\$362.60	\$446.60
Family	\$444.00	\$564.00
Anthem Blue Cross PPO-J		
Employee Only	\$253.20	\$293.20
Employee + 1	\$513.80	\$597.80
Family	\$651.60	\$771.60
Anthem Blue Cross HDHP Health Saving Accou		
Employee Only	\$139.20	\$179.20
Employee + 1	\$263.00	\$347.00
Family	\$300.00	\$420.00
Kaiser Permanente HMO 20	A SAME SAME SAME	1.1611111111111
Employee Only	\$145.20	\$185.20
Employee + 1	\$276.20	\$360.20
Family	\$315.60	\$435.60
Kaiser Permanente HMO 30		
Employee Only	\$130.80	\$170.80
Employee + 1	\$247.40	\$331.40
Family	\$274.80	\$394.80
Kaiser Permanente HMO Deductible \$500		
Employee Only	\$105.60	\$145.60
Employee + 1	\$195.80	\$279.80
Family	\$204.00	\$324.00
Delta Dental HMO (SISC)	Sector States	
Composite Rate	\$0.00	\$0.00
Delta Dental PPO (SISC)	C. Strategic C.	
Employee Only	\$0.00	\$0.00
Employee + 1	\$0.00	\$0.00
Family	\$44.12	\$53.12
VSP Vision	No aster skied W	
Employee Only	\$0.00	\$0.00
Employee + 1	\$0.00	\$0.00
Family	\$0.00	\$0.00

### LA HABRA CITY SCHOOL DISTRICT CERTIFICATED TEACHER SALARY SCHEDULE 2023-2024 EFFECTIVE JULY 1, 2023 2022-2023 SALARY SCHEDULE +4.75%

#### 186 DAYS

	A	l	II	III
				BA + 60 Units (Incl.
	BA + Emergency			MA) or MA + 15
STEP	Credential	BA + Credential	MA or BA + 45 Units	Units
1	\$59,430	\$63,248	\$69,171	\$76,779
2	\$61,212	\$64,183	\$71,242	\$79,077
3	\$63,048	\$66,109	\$73,382	\$81,452
4	\$63,048	\$68,091	\$75,580	\$83,891
5	\$63,048	\$70,133	\$77,850	\$86,411
6	\$63,048	\$72,239	\$80,185	\$89,002
7	\$63,048	\$74,405	\$82,589	\$91,675
8	\$63,048	\$76,636	\$85,071	\$94,424
9	\$63,048	\$78,935	\$87,619	\$97,259
10	\$63,048	\$78,935	\$90,248	\$100,177
11	\$63,048	\$78,935	\$92,959	\$103,185
12	\$63,048	\$78,935	\$95,742	\$106,276
13	\$63,048	\$82,757	\$98,617	\$109,462
14	\$63,048	\$82,757	\$102,436	\$112,754
15	\$63,048	\$82,757	\$102,436	\$116,570
16	\$63,048	\$82,757	\$102,436	\$116,570
17	\$63,048	\$82,757	\$102,436	\$116,570
18	\$63,048	\$82,757	\$110,243	\$116,570
19	\$63,048	\$82,757	\$110,243	\$116,570
20	\$63,048	\$82,757	\$110,243	\$129,023
21	\$63,048	\$82,757	\$110,243	\$129,023
22	\$63,048	\$82,757	\$110,243	\$129,023
23	\$63,048	\$82,757	\$110,243	\$129,023
24	\$63,048	\$82,757	\$110,243	\$129,023
25	\$63,048	\$82,757	\$110,243	\$132,304

Column II: 50% of units beyond BA must be graduate units (quarter units convert at 2/3) All Columns: Units must show a grade of "C" or better, or "Satisfactory" in a pass/fail grading system

### Employee Schedule Plus

English Learner Lead Teacher \$1,237 Dual Immersion with BCLAD \$1,856 World Language with BCLAD \$1,856 Combo Teachers \$1,856 ELOP Leads \$10,475 Special Education Teachers \$1,856 Designated Instructional Services (DIS), Special Day Class (SDC), Resource Specialist (RSP) - (with certification) Special Education Teachers \$928

DIS (without certification)

Hourly Rate for: State-Supported Programs \$53/hr Summer Inservice Training \$53/hr Before & After School Activities/Prgms \$53/hr Other Mandatory Programs/Training \$53/hr Mileage: Current IRS Rate Meal Reimbursement: \$60

Employee will receive one year experience credit for a single one-half year or more experience. All other experience granted on a regular work year basis. Substitute work does not count. Six (6) years of outside experience will be granted on the salary schedule to teachers new to the district. Experience consists of teaching in an accredited private school or any public school system either in California or under the jurisdiction of the U. S. Government.

### LA HABRA CITY SCHOOL DISTRICT CERTIFICATED NURSE SALARY SCHEDULE 2023-2024 EFFECTIVE JULY 1, 2023 2022-2023 SALARY SCHEDULE +4.75%

### 186 DAYS

	Α	l	II	
				BA + 60 Units (Incl.
	BA + Emergency			MA) or MA + 15
STEP	Credential	BA + Credential	MA or BA + 45 Units	Units
1	\$61,807	\$65,777	\$71,937	\$79,849
2	\$63,660	\$66,751	\$74,090	\$82,240
3	\$65,568	\$68,754	\$76,318	\$84,709
4	\$65,568	\$70,815	\$78,604	\$87,247
5	\$65,568	\$72,938	\$80,964	\$89,868
6	\$65,568	\$75,129	\$83,393	\$92,563
7	\$65,568	\$77,379	\$85,892	\$95,342
8	\$65,568	\$79,701	\$88,473	\$98,200
9	\$65,568	\$82,095	\$91,124	\$101,150
10	\$65,568	\$82,095	\$93,858	\$104,184
11	\$65,568	\$82,095	\$96,678	\$107,311
12	\$65,568	\$82,095	\$99,572	\$110,528
13	\$65,568	\$86,066	\$102,562	\$113,839
14	\$65,568	\$86,066	\$106,535	\$117,263
15	\$65,568	\$86,066	\$106,535	\$121,232
16	\$65,568	\$86,066	\$106,535	\$121,232
17	\$65,568	\$86,066	\$106,535	\$121,232
18	\$65,568	\$86,066	\$114,652	\$121,232
19	\$65,568	\$86,066	\$114,652	\$121,232
20	\$65,568	\$86,066	\$114,652	\$134,184
21	\$65,568	\$86,066	\$114,652	\$134,184
22	\$65,568	\$86,066	\$114,652	\$134,184
23	\$65,568	\$86,066	\$114,652	\$134,184
24	\$65,568	\$86,066	\$114,652	\$134,184
25	\$65,568	\$86,066	\$114,652	\$137,596

Column II: 50% of units beyond BA must be graduate units (quarter units convert at 2/3) All Columns: Units must show a grade of "C" or better, or "Satisfactory" in a pass/fail grading system

### Employee Schedule Plus

English Learner Lead Teacher \$1,237 Dual Immersion with BCLAD \$1,856 World Language with BCLAD \$1,856 Combo Teachers \$1,856 ELOP Leads \$10,475 Special Education Teachers \$1,856 Designated Instructional Services (DIS), Special Day Class (SDC), Resource Specialist (RSP) - (with certification) Special Education Teachers \$928

DIS (without certification)

Hourly Rate for: State-Supported Programs \$53/hr Summer Inservice Training \$53/hr Before & After School Activities/Prgms \$53/hr Other Mandatory Programs/Training \$53/hr Mileage: Current IRS Rate Meal Reimbursement: \$60

Employee will receive one year experience credit for a single one-half year or more experience. All other experience granted on a regular work year basis. Substitute work does not count. Six (6) years of outside experience will be granted on the salary schedule to teachers new to the district. Experience consists of teaching in an accredited private school or any public school system either in California or under the jurisdiction of the U. S. Government.

### LA HABRA CITY SCHOOL DISTRICT CERTIFICATED SPEECH & LANGUAGE SPECIALIST SALARY SCHEDULE 2023-2024 EFFECTIVE JULY 1, 2023 2022-2023 SALARY SCHEDULE +4.75%

186 DAYS

	A	l	II	L I I				
				BA + 60 Units (Incl.				
	BA + Emergency			MA) or MA + 15				
STEP	Credential	BA + Credential	MA or BA + 45 Units	Units				
1	\$61,807	\$65,777	\$71,937	\$79,849				
2	\$63,660	\$66,751	\$74,090	\$82,240				
3	\$65,568	\$68,754	\$76,318	\$84,709				
4	\$65,568	\$70,815	\$78,604	\$87,247				
5	\$65,568	\$72,938	\$80,964	\$89,868				
6	\$65,568	\$75,129	\$83,393	\$92,563				
7	\$65,568	\$77,379	\$85,892	\$95,342				
8	\$65,568	\$79,701	\$88,473	\$98,200				
9	\$65,568	\$82,095	\$91,124	\$101,150				
10	\$65,568	\$82,095	\$93,858	\$104,184				
11	\$65,568	\$82,095	\$96,678	\$107,311				
12	\$65,568	\$82,095	\$99,572	\$110,528				
13	\$65,568	\$86,066	\$102,562	\$113,839				
14	\$65,568	\$86,066	\$106,535	\$117,263				
15	\$65,568	\$86,066	\$106,535	\$121,232				
16	\$65,568	\$86,066	\$106,535	\$121,232				
17	\$65,568	\$86,066	\$106,535	\$121,232				
18	\$65,568	\$86,066	\$114,652	\$121,232				
19	\$65,568	\$86,066	\$114,652	\$121,232				
20	\$65,568	\$86,066	\$114,652	\$134,184				
21	\$65,568	\$86,066	\$114,652	\$134,184				
22	\$65,568	\$86,066	\$114,652	\$134,184				
23	\$65,568	\$86,066	\$114,652	\$134,184				
24	\$65,568	\$86,066	\$114,652	\$134,184				
25	\$65,568	\$86,066	\$114,652	\$137,596				

Column II: 50% of units beyond BA must be graduate units (quarter units convert at 2/3) All Columns: Units must show a grade of "C" or better, or "Satisfactory" in a pass/fail grading system

### Employee Schedule Plus

English Learner Lead Teacher \$1,237 Dual Immersion with BCLAD \$1,856 World Language with BCLAD \$1,856 Combo Teachers \$1,856 ELOP Leads \$10,475 Special Education Teachers \$1,856 Designated Instructional Services (DIS), Special Day Class (SDC), Resource Specialist (RSP) - (with certification) Special Education Teachers \$928 DIS (without certification) Hourly Rate for: State-Supported Programs \$53/hr Summer Inservice Training \$53/hr Before & After School Activities/Prgms \$53/hr Other Mandatory Programs/Training \$53/hr Mileage: Current IRS Rate Meal Reimbursement: \$60

Employee will receive one year experience credit for a single one-half year or more experience. All other experience granted on a regular work year basis. Substitute work does not count. Six (6) years of outside experience will be granted on the salary schedule to teachers new to the district. Experience consists of teaching in an accredited private school or any public school system either in California or under the jurisdiction of the U. S. Government.



# 15. d. Action Item: Approval of Salary Schedules for Certificated Administrators, and Classified Supervisory and Confidential Personnel 🥔

# **Recommended Action**

It is recommended the Board of Trustees approve the revised salary schedules for Certificated Administrators, and Classified Supervisory and Confidential Personnel. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024.

Motion\_\_\_\_\_ Second\_\_\_\_\_ Boar

Board Action\_\_\_\_\_

Supporting Documents

😕 Salary Schedule Memo for Certificated Administrators, and Classified Supervisory and Confidential ...

Benefit Rates

Certificated Administrators Salary Schedule

Classified Supervisory and Confidential Personnel Salary Schedule

# La Habra City School District

To:	Board of Trustees												
From:	Christeen Betz, Assistant Superintendent of Business Services												
Date:	January 11, 2024												
CC:	Superintendent												
Re:	2023-24 Salary Schedules for Certificated Administrators, and Classified Supervisory and Confidential Personnel												

### **Background:**

The La Habra City School District (LHCSD) and the La Habra Education Association (LHEA) reached an agreement on compensation for the 2023-24 school year. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February1, 2024. Past practice for LHCSD has been an increase in salaries for Certificated Administrators, and Classified Supervisory and Confidential Personnel to commensurate with the settlements of LHEA.

### **Rationale:**

The La Habra City School District Certificated Administrators, and Classified Supervisory, and Confidential Personnel follow the agreement with the District and LHEA.

### **Recommended Action:**

It is recommended the Board of Trustees approve the new salary schedule.

### **Financial Implications, if any:**

Approximately \$400 thousand ongoing.

# LHCSD ACTIVE EMPLOYEE BENEFIT RATES

(EFFECTIVE 2/1/2024)

Plans Offered	Employee Rates	Employee Rates
	10thly Cost	10thly Cost
	2/1/2024	10/1/2023
Anthem Blue Cross HMO 20		
Employee Only	\$218.40	\$258.40
Employee + 1	\$450.20	\$534.20
Family	\$567.60	\$687.60
Anthem Blue Cross HMO 30		
Employee Only	\$178.80	\$218.80
Employee + 1	\$362.60	\$446.60
Family	\$444.00	\$564.00
Anthem Blue Cross PPO-J		
Employee Only	\$253.20	\$293.20
Employee + 1	\$513.80	\$597.80
Family	\$651.60	\$771.60
Anthem Blue Cross HDHP Health Saving Accou		
Employee Only	\$139.20	\$179.20
Employee + 1	\$263.00	\$347.00
Family	\$300.00	\$420.00
Kaiser Permanente HMO 20	A SAME SAME SAME	1.1611111111111
Employee Only	\$145.20	\$185.20
Employee + 1	\$276.20	\$360.20
Family	\$315.60	\$435.60
Kaiser Permanente HMO 30		
Employee Only	\$130.80	\$170.80
Employee + 1	\$247.40	\$331.40
Family	\$274.80	\$394.80
Kaiser Permanente HMO Deductible \$500		
Employee Only	\$105.60	\$145.60
Employee + 1	\$195.80	\$279.80
Family	\$204.00	\$324.00
Delta Dental HMO (SISC)	Sector States	
Composite Rate	\$0.00	\$0.00
Delta Dental PPO (SISC)	C. Strategic C.	
Employee Only	\$0.00	\$0.00
Employee + 1	\$0.00	\$0.00
Family	\$44.12	\$53.12
VSP Vision	No aster skied W	
Employee Only	\$0.00	\$0.00
Employee + 1	\$0.00	\$0.00
Family	\$0.00	\$0.00

# LA HABRA CITY SCHOOL DISTRICT 2023-2024 ADMINISTRATION SALARY SCHEDULE EFFECTIVE JULY 1, 2023

(2022-23 Salary Schedule + 4.75)

Position	Duty Days	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	10 YEARS (plus \$1,000)	15 YEARS (plus \$1,500)
		Annual	Annual							
1	201	129,007	131,435	133,858	136,289	138,716	141,161	143,239	144,239	145,739
2	206	132,750	135,206	137,670	140,146	142,621	145,079	147,215	148,215	149,715
3	215	143,329	145,436	147,573	149,742	151,946	154,183	156,451	157,451	158,951
4	206	151,024	153,521	155,988	158,498	160,998	163,430	165,842	166,842	168,342
5	215	160,506	162,871	165,269	167,707	170,179	172,690	175,235	176,235	177,735
6	230	183,963	186,175	188,918	191,702	194,529	197,397	200,310	201,310	202,810
7	230	187,210	190,029	192,886	195,790	198,768	201,783	204,762	205,762	207,262
8	230	196,571	199,276	202,530	205,580	208,708	211,872	214,999	215,999	217,499
9	246	294,243	300,128	306,130	312,253	318,498	324,868	331,365	332,365	333,865

Position

1       Psychologist         2       Assistant Principal, School Readiness Coordinator         3       Program Specialist         4       Principal, Coordinator Early Learning         5       Director of Program and Assessments, Director of Communication and Special Programs         6       Administrative Director of Special Education and Student Services         7       Assistant Superintendent of Educational Services, Assistant Superintendent of Special Education and Student Services         8       Associate Superintendent of Human Resources         9       Superintendent	i oonaon	
3       Program Specialist         4       Principal, Coordinator Early Learning         5       Director of Program and Assessments, Director of Communication and Special Programs         6       Administrative Director of Special Education and Student Services         7       Assistant Superintendent of Educational Services, Assistant Superintendent of Special Education and Student Services         8       Associate Superintendent of Human Resources         9       Superintendent	1	Psychologist
4       Principal, Coordinator Early Learning         5       Director of Program and Assessments, Director of Communication and Special Programs         6       Administrative Director of Special Education and Student Services         7       Assistant Superintendent of Educational Services, Assistant Superintendent of Special Education and Student Services         8       Associate Superintendent of Human Resources         9       Superintendent	2	Assistant Principal, School Readiness Coordinator
5       Director of Program and Assessments, Director of Communication and Special Programs         6       Administrative Director of Special Education and Student Services         7       Assistant Superintendent of Educational Services, Assistant Superintendent of Special Education and Student Services         8       Associate Superintendent of Human Resources         9       Superintendent	3	Program Specialist
6       Administrative Director of Special Education and Student Services         7       Assistant Superintendent of Educational Services, Assistant Superintendent of Special Education and Student Services         8       Associate Superintendent of Human Resources         9       Superintendent	4	Principal, Coordinator Early Learning
7       Assistant Superintendent of Educational Services, Assistant Superintendent of Special Education and Student Services         8       Associate Superintendent of Human Resources         9       Superintendent	5	Director of Program and Assessments, Director of Communication and Special Programs
8       Associate Superintendent of Human Resources         9       Superintendent    An earned doctorate receives 2% on annual salary for postions 1 - 8 * Position 2 includes Elementary Assistant Principal	6	Administrative Director of Special Education and Student Services
9 Superintendent An earned doctorate receives 2% on annual salary for postions 1 - 8 * Position 2 includes Elementary Assistant Principal	7	Assistant Superintendent of Educational Services, Assistant Superintendent of Special Education and Student Services
An earned doctorate receives 2% on annual salary for postions 1 - 8 * Position 2 includes Elementary Assistant Principal	8	Associate Superintendent of Human Resources
* Position 2 includes Elementary Assistant Principal	9	Superintendent
* Position 2 includes Elementary Assistant Principal		
	An earned doctorate receive	es 2% on annual salary for postions 1 - 8
*Board Approval Pending	* Position 2 includes Eleme	ntary Assistant Principal
	*Board Approval Pending	

### LA HABRA CITY SCHOOL DISTRICT 2023-24 SUPERVISORY & CONFIDENTIAL SALARY SCHEDULE

**EFFECTIVE JULY 1, 2023** (2022-23 Salary Schedule + 4.75%)

#### SUPERVISORY SALARY SCHEDULE

RANGE	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5		STEP 6		8 YEARS		10 YEARS		15 YEARS		20 YEARS		25 YEARS	
63	6.912	39.27	7.257	41.23	7,622	43.31	8,000	45.46	8,401	47.73	8,822	50.13	8,998	51.13	9,175	52.13	9,351	53.13	9,881	56.14	10,145	57.64
64	6,912 7,595	39.27 43.15	7,237	41.25 45.32	7,622 8,375	45.51 47.59	8,000 8,794	43.46 49.97	9,233	47.73 52.46	8,822 9,697	55.10	8,998 9,891	51.15 56.20	9,175 10,085	52.15 57.30	9,331 10,279	55.15 58.40	9,881 10,861	56.14 61.71	10,145	63.36
67	10,108	57.43	10,614	60.31	11,145	63.32	11,701	66.48	12,288	69.82	12,900	73.30	13,158	74.76	13,416	76.23	13,674	77.69	14,448	82.09	14,835	84.29
68	11,120	63.18	11,673	66.32	12,261	69.67	12,873	73.14	13,514	76.78	14,190	80.63	14,474	82.24	14,758	83.85	15,041	85.46	15,893	90.30	16,319	92.72
69 70	12,234 13,455	69.51 76.45	12,842 14.126	72.97 80.26	13,486 14,836	76.63 84.30	14,159 15,577	80.45 88.51	14,866 16,354	84.47 92.92	15,608 17.171	88.68 97.56	15,920 17,514	90.46 99.51	16,232 17,858	92.23 101.47	16,544 18,201	94.00 103.42	17,481 19,232	99.32 109.27	17,949 19,747	101.98 112.20
71	14,667	83.34	15,397	87.48	16,170	91.88	16,978	96.47	17,825	101.28	18,715	106.34	19,089	108.46	19,464	110.59	19,838	112.72	20,961	119.10	21,522	122.28

RANGE

63 Custodial & Operations Lead, \*Extended Care Supervisor, Supervisor of Transportation Operations

64 \*Executive Assistant to the Superintendent, \*Fiscal Services Supervisor, \*Nutrition Services Supervisor, Senior Administrative Assistant, Supervisor of Maintenance & Operations, \*Supervisor of Purchasing/Warehouse

67 \*\*Director of Nutrition Services, Director of Construction, Maintenance, Operations, & Facilities, Director of Transportation

68 \*Director of Fiscal Services

69 \*Director of Classified Personnel/Insurance Supervisor

70 \*\*Chief Technology/Public Information Officer

71 \*Assistant Superintendent of Business Services

\* Monthly mileage allowance \$100

\*\* Monthly mileage allowance \$200

#### CONFIDENTIAL SALARY SCHEDULE

RANGE	STEP 1 STE		STEP 2		3	STEP 4		STEP 5		STEP 6		8 YEARS		10 YEARS		15 YEARS		20 YEARS		25 YEARS		
52	5,525	31.39	5,787	32.88	6,065	34.46	6,355	36.11	6,663	37.86	6,982	39.67	7,122	40.47	7,261	41.26	7,401	42.05	7,820	44.43	8,029	45.62
53	5,790	32.90	6,067	34.47	6,358	36.13	6,664	37.86	6,983	39.68	7,321	41.60	7,467	42.43	7,614	43.26	7,760	44.09	8,200	46.59	8,419	47.84
54	6,076	34.52	6,370	36.19	6,676	37.93	6,995	39.74	7,331	41.65	7,686	43.67	7,840	44.55	7,993	45.42	8,147	46.29	8,608	48.91	8,839	50.22

RANGE

52 Personnel Technician I, Administrative Assistant

53 Program Budget Analyst

54 Personnel Technician II

BOARD APPROVED 01/11/2024

Schedule 1 - 260 days



# 15. e. Action Item: Approval of Contract Agreement with California School Employees Association (CSEA)

## **Recommended Action**

The District reached an agreement with CSEA on compensation for the 2023-24 school year. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024. It is recommended the Board of Trustees approve the contract agreement with CSEA and Public Disclosure of Collective Bargaining Agreement (AB 1200) per the attachments.

Motion	Second	Board Action
Supporting Documents		
AB 1200 Classified 20	023-24 Memo	
AB 1200 CSEA		
Benefit Rates		
CSEA Salary Schedule	2	

# La Habra City School District

To:	Board of Trustees
From:	Christeen Betz, Assistant Superintendent of Business Services
Date:	January 11, 2024
CC:	Superintendent
Re:	Public Disclosure of Collective Bargaining Agreement (Assembly Bill 1200)

### **Background:**

Section 29 of Assembly Bill (AB) 1200 was created to ensure that local educational agencies throughout California adequately prepare to meet their financial obligations. The concern arose following the bankruptcy of the Richmond School District and the fiscal collapse of a few other districts that were preparing to request an emergency loan from the state. AB 1200 improved fiscal procedures, standards, and accountability at the local level and expanded the role of county offices of education (COE) in monitoring school districts by mandating that they intervene under certain circumstances to ensure districts can meet their financial obligations. AB 1200 includes requirements for school districts to disclose collective bargaining agreements.

The La Habra City School District and the California School Employees Association, Chapter 135 (CSEA) reached an agreement on compensation for the 2023-24 school year. The agreement provides an increase of 4.75% ongoing to the 2023-24 salary schedule retroactive to July 1, 2023 and an increase of 6.5% to the Health and Welfare cap beginning February 1, 2024. The AB 1200 reflects costs associated with the increases and the impact to the Multi-Year Budget.

### **Rationale:**

The La Habra City School District with the California School Employees Association, Chapter 135 (CSEA) has come to an agreement for 2023-24 compensation.

### **Recommended Action:**

It is recommended the Board of Trustees approve the AB 1200 as required by the California Education Code.

### Financial Implications, if any:

Approximately \$746 thousand ongoing.

### Orange County Department of Education District Fiscal Services

### PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

 School District - Bargaining Unit:
 La Habra City Elementary School District - California School Employees Association, Chapter

 135 (CSEA)
 135 (CSEA)

Certificated, Classified, Other: Classified			
The proposed agreement covers the period beginning:	July 1, 2023	and ending:	June 30, 2024
	(date)		(date)
The Governing Board will act upon this agreement on:	January 11, 2024		

(date)

### A. Proposed Change in Compensation

Compensation	Annual Cost Prior to	Fiscal I			
	Proposed Agreement FY	Year 1 Increase/(Decrease) 2023-24	Year 2 Increase/(Decrease) 2024-25	Year 3 Increase/(Decrease) 2025-26	
1 Salary Schedule	\$ 10,176,694.00	\$ 483,393	\$ 490,644	\$ 498,004	
Increase (Decrease)					
		4.75%	4.75%	4.75%	
2 Step and Column	s -	s -	s -	\$ -	
Increase (Decrease) Due to movement plus					
		0.00%	0.00%		
3 Other Compensation -	\$ -		\$ -	\$ -	
Increase (Decrease) (Stipends, Bonuses, Longevity, Overtime, etc.)					
		0.00%	0.00%	0.00%	
Description of other compensation A 4% one tme off schedule payment will be applied to the new salary schedule.		s -	\$ -	\$ -	
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 3,454,735	\$ 164,100	\$ 166,561	\$ 169,060	
		4.75%	4.75%	4.75%	
5 Health/Welfare Plans	\$ 356,469	\$ 99,099	\$ 99,099	\$ 99,099	-
		6.50%	6.50%	6.50%	
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$ 13,987,898.00				
7 Total Number of Represented Employees (Use	310.00	217	217	217	
8 Total Compensation <u>Average</u> Cost per Employee	\$ 45,122	\$ 3,441	\$ 3,485		
		7.62%	7.72%	7.82%	

Public Disclosure of Proposed Collective Bargaining Agreement Page 2

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

The negotiated increase is a 4.75% On-going increase to the Classified Salary Schedule retroactive to July 1, 2023 and increases the District benefits cap by 6.5%.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No

11. Please include comments and explanations as necessary.

N/A

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits Yes No

If yes, please describe the cap amount.

The medical cap will increase by 6.5% per the agreement with LHEA Current Medical Cap Tenthly Family \$1,854 Two party \$1,297, Single \$614. Increased Medical Cap effective February is as follows: Tenthly Family \$1,975, Two Party \$1,381, Single \$653.

**B.** Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

There are no impacts to programs or student support services because of this agreement.

Public Disclosure of Proposed Collective Bargaining Agreement Page 3

- D. What contingency language is included in the proposed agreement? Include specific areas identified reopeners, applicable fiscal years, and specific contingency language. N/A
- E. Will this agreement create, increase or decrease deficit financing in the current or subsequent year(s)? "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The current agreement will increase deficit spending, however, the District will be using reserves above the Board of Education threshold of 17% as well as reducing costs in future years.

F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

N/A

G. Source of Funding for Proposed Agreement

1. Current Year

The funding source for the current agreement will come from on-going funding and onetime funding provided by the State.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The funding source for the current agreement will come from on-going funding and one-time funding provided by the State. Subsequent years will be paid for using funds that are in excess of the District's 17% reserve threshold and committed for use only to pay for the cost of the increase each year.

Enter Bargaining Unit:	: Cali				ion,		CSE	A)
		Column 1		Column 2		Column 3		Column 4
	Ap Be	Latest Board- proved Budget fore Settlement of 12/14/2023)		ustments as a lt of Settlement	Ot	her Revisions		l Current Budg olumns 1+2+3)
REVENUES								
Local Control Funding Formula Sources (8010-8099)		60,703,926.00			\$	-	\$	60,703,926
Remaining Revenues (8100-8799)	\$	1,159,102					\$	1,159,102
TOTAL REVENUES	\$	61,863,028	\$		\$		\$	61,863,028
EXPENDITURES								
Certificated Salaries (1000-1999)	\$	24,145,372			\$	989,210	\$	25,134,582
Classified Salaries (2000-2999)	\$	8,383,683	\$	277,617			\$	8,661,300
Employee Benefits (3000-3999)	\$	12,903,916	\$	199,522	\$	364,995	\$	13,468,433
Books and Supplies (4000-4999)	s	1,624,810					\$	1,624,810
Services, Other Operating Expenses (5000-5999)	\$	3,803,144					\$	3,803,144
Capital Outlay (6000-6599)							\$	
Other Outgo (7100-7299) (7400-7499)	\$	100,000					\$	100,000
Direct Support/Indirect Cost (7300-7399)	\$	(1,514,484)	\$	÷	\$	1	\$	(1,514,484
Other Adjustments								
TOTAL EXPENDITURES	\$	49,446,441	\$	477,139	\$	1,354,205	\$	51,277,785
OPERATING SURPLUS (DEFICIT)	\$	12,416,587	\$	(477,139)	\$	(1,354,205)	\$	10,585,243
TRANSFERS IN & OTHER SOURCES (8910-8979)							\$	-
TRANSFERS OUT & OTHER USES (7610-7699)	\$	28,466					\$	28,466
CONTRIBUTIONS (8980-8999)	\$	(10,908,673)			_		\$	(10,908,673
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$	1,479,448	\$	(477,139)	\$	(1,354,205)	\$	(351,896
BEGINNING BALANCE	\$	22,437,894					\$	22,437,894
Prior-Year Adjustments/Restatements (9793/9795)							S	
CURRENT-YEAR ENDING BALANCE	S	23,917,342	\$	(477,139)	\$	(1,354,205)	\$	22,085,998
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	s	115,000					\$	115,000
Restricted Reserves (9740)	\$	÷.	\$	=	\$	35	\$	
Stabilization Arrangements (9750)							\$	-
Other Commitments (9760)	\$	19,918,408	\$	(432,474)			\$	19,485,934
Other Assignments (9780)							\$	12
Reserve for Economic Uncertainties (9789)	\$	2,430,124	S	14,314	\$	40,626	\$	2,485,064
Unassigned/Unappropriated (9790)	\$	1,453,810	S	(58,979)	\$	(1,394,831)	\$	(0

### **Unrestricted General Fund**

	Restricted General Fund										
Enter Bargaining Unit:	:: California School Employees Association, Chapter 135							(CSEA)			
		Column 1		Column 2		Column 3	-	Column 4			
	Ap Be	Latest Board- oproved Budget fore Settlement of 12/14/2023)	1	ustments as a t of Settlement	Oth	er Revisions		l Current Budge olumns 1+2+3)			
REVENUES											
Local Control Funding Formula Sources (8010-8099)							\$	÷			
Remaining Revenues (8100-8799)	\$	21,332,332			\$	-	\$	21,332,332			
TOTAL REVENUES	\$	21,332,332	\$		\$	-	\$	21,332,332			
EXPENDITURES											
Certificated Salaries (1000-1999)	\$	8,655,771			\$	251,580	\$	8,907,351			
Classified Salaries (2000-2999)	\$	5,301,020	\$	205,776			S	5,506,796			
Employee Benefits (3000-3999)	\$	8,100,103	\$	63,677	\$	103,494	\$	8,267,274			
Books and Supplies (4000-4999)	\$	2,331,352					\$	2,331,352			
Services, Other Operating Expenses (5000-5999)	\$	5,082,809					\$	5,082,809			
Capital Outlay (6000-6599)	\$	14,279					\$	14,279			
Other Outgo (7100-7299) (7400-7499)	\$	750,000					\$	750,000			
Direct Support/Indirect Cost (7300-7399)	\$	1,293,896					\$	1,293,896			
Other Adjustments											
TOTAL EXPENDITURES	\$	31,529,230	\$	269,453	\$	355,074	\$	32,153,757			
OPERATING SURPLUS (DEFICIT)	\$	(10,196,898)	\$	(269,453)	\$	(355,074)	\$	(10,821,425			
TRANSFERS IN & OTHER SOURCES (8910-8979)							\$	-			
TRANSFERS OUT & OTHER USES (7610-7699)					1		\$	-			
CONTRIBUTIONS (8980-8999)	\$	10,908,673					\$	10,908,673			
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$	711,775	\$	(269,453)	\$	(355,074)	\$	87,248			
BEGINNING BALANCE	\$	9,805,086					\$	9,805,086			
Prior-Year Adjustments/Restatements (9793/9795)							\$	-			
CURRENT-YEAR ENDING BALANCE	\$	10,516,861	\$	(269,453)	\$	(355,074)	\$	9,892,334			
COMPONENTS OF ENDING BALANCE:											
Nonspendable Reserves (9711-9719)							\$	-			
Restricted Reserves (9740)	\$	10,516,861	\$	(269,453)	\$	(355,074)	\$	9,892,334			
Stabilization Arrangements (9750)							\$	-			
Other Commitments (9760)	\$		\$		\$		\$	-			
Other Assignments (9780)							\$				
Reserve for Economic Uncertainties (9789)	\$		\$	<u></u>	\$	8	\$				
Unassigned/Unappropriated (9790)	\$	2	\$	<b>a</b>	\$	ш. Ш	\$	<u>a</u>			

### **Restricted General Fund**

Enter Bargaining Unit:	Cali	fornia Saboal I		Combined G			TOF	4)
Enter Barganning Onit.	Can	Column 1	emp	Column 2	1011,	Column 3	.SE	Column 4
	Ap Bei	Latest Board- proved Budget fore Settlement of 12/14/2023)	1000	justments as a all of Settlement	C	Other Revisions		l Current Budge olumns 1+2+3)
REVENUES								
Local Control Funding Formula Sources (8010-8099)	\$	60,703,926	\$	·~	\$	ан Г	\$	60,703,926
Remaining Revenues (8100-8799)	\$	22,491,434	\$	1	\$	141	\$	22,491,434
TOTAL REVENUES	\$	83,195,360	\$		\$		\$	83,195,360
EXPENDITURES								
Certificated Salaries (1000-1999)	\$	32,801,143	\$	5 <u>1</u>	\$	1,240,790	\$	34,041,933
Classified Salaries (2000-2999)	\$	13,684,703	\$	483,393	\$	-	\$	14,168,096
Employee Benefits (3000-3999)	\$	21,004,019	\$	263,199	\$	468,489	\$	21,735,707
Books and Supplies (4000-4999)	\$	3,956,162	\$	· · ·	\$	) <b>=</b> )	\$	3,956,162
Services, Other Operating Expenses (5000-5999)	\$	8,885,953	\$		\$	-	\$	8,885,953
Capital Outlay (6000-6599)	\$	14,279	\$	-	\$	-	\$	14,279
Other Outgo (7100-7299) (7400-7499)	\$	850,000	\$	=	\$	5 <del>7</del> 8	S	850,000
Direct Support/Indirect Cost (7300-7399)	\$	(220,588)	\$	7	\$		\$	(220,588)
Other Adjustments								
TOTAL EXPENDITURES	\$	80,975,671	\$	746,592	\$	1,709,279	\$	83,431,542
OPERATING SURPLUS (DEFICIT)	\$	2,219,689	\$	(746,592)	\$	(1,709,279)	\$	(236,182)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$	<b>1</b>	\$	<u></u>	\$		\$	121
TRANSFERS OUT & OTHER USES (7610-7699)	\$	28,466	\$	2	\$	·=	\$	28,466
CONTRIBUTIONS (8980-8999)	\$	9 <b>0</b> 0	\$	-	\$	-	\$	·#·
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	s	2,191,223	\$	(746,592)	\$	(1,709,279)	\$	(264,648)
BEGINNING BALANCE	\$	32,242,980					\$	32,242,980
Prior-Year Adjustments/Restatements (9793/9795)	\$	ње) (					S	121
CURRENT-YEAR ENDING BALANCE	\$	34,434,203	\$	(746,592)	\$	(1,709,279)	\$	31,978,332
COMPONENTS OF ENDING BALANCE:								
Nonspendable Reserves (9711-9719)	\$	115,000	\$	-	\$	9 <del>8</del>	\$	115,000
Restricted Reserves (9740)	\$	10,516,861	\$	(269,453)	\$	(355,074)	\$	9,892,334
Stabilization Arrangements (9750)	\$	-	\$		\$	<u>ت</u>	\$	
Other Commitments (9760)	\$	19,918,408	\$	(432,474)	\$		\$	19,485,934
Other Assignments (9780)	\$		\$	a.	\$	1. <del></del>	\$	
Reserve for Economic Uncertainties (9789)	\$	2,430,124	\$	14,314	\$	40,626	\$	2,485,064
Unassigned/Unappropriated (9790)	\$	1,453,810	\$	(58,979)	\$	(1,394,831)	\$	(0)

### **Combined General Fund**

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Enter Bargaining Uni	t: Califo		Association, Ch		135 (CSEA)	
Ditter Darganning om		2023-24	apter	2025-26		
		al Current Budget fter Settlement	2024-25 Subsequent Year fter Settlement		d Subsequent Year fter Settlement	
REVENUES						
Local Control Funding Formula Sources (8010-8099)	\$	60,703,926	\$ 61,194,740	\$	61,563,092	
Remaining Revenues (8100-8799)	\$	22,491,434	\$ 19,592,232	\$	19,592,232	
TOTAL REVENUES	\$	83,195,360	\$ 80,786,972	\$	81,155,324	
EXPENDITURES						
Certificated Salaries (1000-1999)	\$	34,041,933	\$ 34,585,361	\$	35,137,467	
Classified Salaries (2000-2999)	\$	14,168,096	\$ 14,305,469	\$	14,443,684	
Employee Benefits (3000-3999)	\$	21,735,707	\$ 21,884,110	\$	21,928,698	
Books and Supplies (4000-4999)	\$	3,956,162	\$ 3,500,000	\$	3,500,000	
Services, Other Operating Expenses (5000-5999)	\$	8,885,953	\$ 9,000,000	\$	9,000,000	
Capital Outlay (6000-6999)	\$	14,279	\$ 15,000	\$	15,000	
Other Outgo (7100-7299) (7400-7499)	\$	850,000	\$ 850,000	\$	850,000	
Direct Support/Indirect Cost (7300-7399)	\$	(220,588)	\$ (500,000)	\$	(500,000)	
Other Adjustments						
TOTAL EXPENDITURES	\$	83,431,542	\$ 83,639,940	\$	84,374,849	
OPERATING SURPLUS (DEFICIT)	\$	(236,182)	\$ (2,852,968)	\$	(3,219,525)	
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$	1				
TRANSFERS OUT & OTHER USES (7610-7699)	\$	28,466	\$	\$	( <b></b> )	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$	(264,648)	\$ (2,852,968)	\$	(3,219,525)	
BEGINNING BALANCE	\$	32,242,980	\$ 31,978,332	\$	29,125,364	
CURRENT-YEAR ENDING BALANCE	\$	31,978,332	\$ 29,125,364	\$	25,905,839	
COMPONENTS OF ENDING BALANCE:						
Nonspendable Reserves (9711-9719)	\$	115,000	\$ 115,000	\$	115,000	
Restricted Reserves (9740)	\$	9,892,334	\$ 8,736,037	\$	7,696,877	
Stabilization Arrangements (9750)	\$	÷			·	
Other Commitments (9760)	\$	19,485,934	\$ 17,765,129	\$	15,562,717	
Other Assignments (9780)	\$					
Reserve for Economic Uncertainties (9789)	\$	2,485,064	\$ 2,509,198	\$	2,531,245	
Unassigned/Unappropriated (9790)	\$	(0)				

## **Combined General Fund**

# J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

			2023-24		2024-25		2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	s	83,460,008	\$	83,639,940	\$	84,374,849
	State Standard Minimum Reserve Percentage for this District 3% percentage:	Ψ	3.00%	Ψ		Ψ	
0.	State Standard Minimum Reserve Amount for this		3.00%		3.00%		3.00%
	District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR						
c.	\$50,000	\$	2,503,800	\$	2,509,198	\$	2,531,245

# 2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 2,485,064	\$ 2,509,198	s	2,531,245
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ (0)	\$ -	\$	-
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)				
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)				
g.	Total Available Reserves	\$ 2,485,064	\$ 2,509,198	\$	2,531,245
h.	Reserve for Economic Uncertainties Percentage	3%	3%		3%

3. Do unrestricted reserves meet the state minimum reserve amount?

2023-24	Yes	X	No
2024-25	Yes	x	No
2025-26	Yes	x	No

4. If no, how do you plan to restore your reserves?

Public Disclosure of Proposed Collective Bargaining Agreement Page 7

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 6, Page 1 (i.e., increase was partially budgeted), explain the variance below:

N/A

6. Please include any additional comments and explanations of Page 4 as necessary:

The other revisions added into the multiyear projection account for settlements with other bargaining units.

Public Disclosure of Proposed Collective Bargaining Agreement Page 8

# K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the District Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and the Assistant Superintendent of Business Services of the La Habra City School District, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the La Habra Education Association, during the term of the agreement from July 1, 2023 to June 30, 2024.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:	Budget Adjustment Increase (Decrease)
Revenues/Other Financing Sources	N/A
Expenditures/Other Financing Uses	746,592.00
Ending Balance Increase (Decrease)	(746,592.00)

N/A \_\_\_\_ (No budget revisions necessary)

Curlos anot.

District Superintendent (Signature)

Chief Business Officer (Signature)

3/24

Date

1/3/24

Date

## L. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

**District Superintendent (or Designee)** 

Date

President or Clerk of Governing Board (Signature) Date

**Contact Person** 

Phone

# LHCSD ACTIVE EMPLOYEE BENEFIT RATES

(EFFECTIVE 2/1/2024)

ans Offered Employee Rates		Employee Rates	
	10thly Cost	10thly Cost	
	2/1/2024	10/1/2023	
Anthem Blue Cross HMO 20			
Employee Only	\$218.40	\$258.40	
Employee + 1	\$450.20	\$534.20	
Family	\$567.60	\$687.60	
Anthem Blue Cross HMO 30	and the second second		
Employee Only	\$178.80	\$218.80	
Employee + 1	\$362.60	\$446.60	
Family	\$444.00	\$564.00	
Anthem Blue Cross PPO-J			
Employee Only	\$253.20	\$293.20	
Employee + 1	\$513.80	\$597.80	
Family	\$651.60	\$771.60	
Anthem Blue Cross HDHP Health Saving Accou			
Employee Only	\$139.20	\$179.20	
Employee + 1	\$263.00	\$347.00	
Family	\$300.00	\$420.00	
Kaiser Permanente HMO 20	A SAME SAME SAME	1.1611111111111	
Employee Only	\$145.20	\$185.20	
Employee + 1	\$276.20	\$360.20	
Family	\$315.60	\$435.60	
Kaiser Permanente HMO 30			
Employee Only	\$130.80	\$170.80	
Employee + 1	\$247.40	\$331.40	
Family	\$274.80	\$394.80	
Kaiser Permanente HMO Deductible \$500			
Employee Only	\$105.60	\$145.60	
Employee + 1	\$195.80	\$279.80	
Family	\$204.00	\$324.00	
Delta Dental HMO (SISC)	Sector States		
Composite Rate	\$0.00	\$0.00	
Delta Dental PPO (SISC)	Contraction of the		
Employee Only	\$0.00	\$0.00	
Employee + 1	\$0.00	\$0.00	
Family	\$44.12	\$53.12	
VSP Vision	NA, SARAH AND A		
Employee Only	\$0.00	\$0.00	
Employee + 1	\$0.00	\$0.00	
Family	\$0.00	\$0.00	

#### La Habra City School District 2023-2024 CSEA Classified Salary Schedule Extended Care/Kidzone

	Schedule	Classification/Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
<	2	Extended Care Site Lead	1	22.89	23.83	24.78	25.74	26.70	27.66
KIDZONEA	2	Extended Care Assistant Site Lead	2	22.89	23.83	24.78	23.74	23.83	24.78
lDZ	2	Extended Care Worker^^	4	17.21	18.07	18.97	19.92	20.92	24.78
×				3,029	3,180	3,339	3,506	3,682	3,866
	2	Special Needs Bus Aide^^	9	17.21	18.07	18.97	19.92	20.92	21.97
		Cafeteria Worker	4.6	3,296	3,466	3,645	3,822	4,022	4,222
	2		16	18.73	19.69	20.71	21.72	22.85	23.99
	2	Educational Assistant	17	3,386	3,551	3,735	3,921	4,123	4,332
	2	Physical Education Assistant	1/	19.24	20.18	21.22	22.28	23.43	24.62
	2	Satellite Kitchen Lead Instructional Assistant I - Special Education	18	3,466	3,645	3,822	4,022	4,222	4,438
	2	TK Paraprofessional	10	19.69	20.71	21.72	22.85	23.99	25.22
		· · ·		0.645					1.000
	2	Instructional Assistant II - Special Ed/Health & Medical	20	3,645	3,822	4,022	4,222	4,438	4,663
		Multi-Tiered System of Support Assistant		20.71	21.72	22.85	23.99	25.22	26.50
Щ	2	Inclusion Assistant	21	3,735	3,921	4,123	4,332	4,546	4,781
DC	2		21	21.22	22.28	23.43	24.62	25.83	27.16
CSEA CLASSIFIED SALARY SCHEDULE		Community Liaison	22	3,822	4,022	4,222	4,438	4,663	4,898
≺ S(	2			21.72	22.85	23.99	25.22	26.50	27.83
AR	2	Cooks Helper					_		
SAL	1 2	Clerk Typist (12)*							
Ð	2	Clerk Typist (10) Health Technician	23	3,921	4,123	4,332	4,546	4,781	5,021
EI I	2	Instructional Assistant III - Special Ed/Behavior		22.28	4,123 23.43	4,552 24.62	25.83	27.16	28.53
AS	1	Evening Custodian**		22.20	23.43	24.02	25.05	27.10	20.55
C	2	Lead Cook		4,123	4,332	4,546	4,781	5,021	5,273
SEA	6	Language Assessment Assistant	25	23.43	24.62	25.83	27.16	28.53	29.96
0	2	Special Education Bilingual Technician+							
	3	Information Services Technician I	26	4,222	4,438	4,663	4,898	5,147	5,406
	5	School Clerk *	20	23.99	25.22	26.50	27.83	29.25	30.72
	1	Day Custodian*							
	1	1 Groundskeeper*							
	1	Secretary*	27	4,332	4,546	4,781	5,021	5,273	5,540
	1	Accounting Technician I	27						
	1	Bus Driver		24.62	25.83	27.16	28.53	29.96	31.48
	1	Nutrition Service Warehouse & Delivery Worker							
	1	Grounds Equipment Operator*		4,438	4,663	4,898	5,147	5,406	5,680
	3	Information Services Technician II* +		25.22	26.50	27.83	29.25	30.72	32.27
	5	School Office Manager*		4,663	4,898	5,147	5,406	5,680	5,969
	1	Accounting Technician II*	30	26.50	27.83	29.25	30.72	32.27	33.91
	-							-	

#### La Habra City School District 2023-2024 CSEA Classified Salary Schedule Extended Care/Kidzone

1	Purchasing Assistant*			Step 2	Step 3	Step 4	Step 5	Step 6
1	5	31	4,781	5,021	5,273	5,540	5,824	6,112
	Speech and Language Assistant (SLPA)	51	27.16	28.53	29.96	31.48	33.09	34.73
	General Maintenance Worker*							
	Grounds Equipment Operator/Chemical Applicator* Mechanic I*		4,898	5,147	5,406	5,680	5.969	6,263
1	Sprinkler Repair Worker*	32	4,898	29.25	30.72	32.27	33.91	6,263 35.59
	Transportation Dispatcher*		27.83	29.25	30.72	32.27	33.91	35.59
	School Bus Driver/Driver Instructor*							
1	Accounting Technician III*							
1 2 1	Licensed Vocational Nurse (LVN)	33	5,021	5,273	5,540	5,824	6,112	6,420
1	Print Reproduction/Warehouse & Delivery Worker*		28.53	29.96	31.48	33.09	34.73	36.48
-	Administrative Assistant* 34		5,147	5,406	5,680	5,969	6,263	6,576
1		34	29.25	30.72	32.27	33.91	35.59	37.36
1	Mechanic II*	35	5,273	5,540	5,824	6,112	6,420	6,742
1	Skilled Maintenance Worker*	22	29.96	31.48	33.09	34.73	36.48	38.31
-		36	5,406	5,680	5,969	6,263	6,576	6,908
1	Nutrition Services Operations Specialist*	50	30.72	32.27	33.91	35.59	37.36	39.25
	Systems Analyst I* +		5,540	5,824	6,112	6,420	6,742	7,076
	-,	37	31.48	33.09	34.73	36.48	38.31	40.20
	Electrician*		5,680	5,969	6,263	6,576	6,908	7,252
1	HVAC Technician*	38	32.27	33.91	35.59	37.36	39.25	41.20
	Skilled Maintenance Worker/Plumber*							
1	CALPADS/SIS Data Analyst*	39	5,824	6,112	6,420	6,742	7,076	7,428
1		39	33.09	34.73	36.48	38.31	40.20	42.20
1	Systems Analyst II* +	40	5,969	6,263	6,576	6,908	7,252	7,620
			33.91	35.59	37.36	39.25	41.20	43.29
1	Network Specialist* +	45	6,742 38.31	7,076 40.20	7,428 42.20	7,803 44.33	8,192 46.55	8,602 48.88

^KIDZONE - No longevity		LONGEVITY		
*Monthly rate	**Evening Custodian +5%	8th year	2%	
+ Mileage \$100		10th year	4%	
(10) 10-Month Employee		15th year	6%	
(12) 12-Month Employee		20th year	12%	
		25th year	15%	

Schedule 1 - 260 days / Schedule 2 - 197 days / Schedule 3 - 210 days / Schedule 5 - 220 days / Schedule 6 - 197 days

2022-2023 CSEA Salary Schedule Increase (Effective 7/1/2022) 2021-2022 plus 6%
Board Approved 02/09/2023
1 Additional Work Day added to Schedules 2-6 (Effective 7/1/2023)
Board Approved 02/09/2023
Classification & Compensation Study Range Reclass of Select Positions (Effective 7/1/2023)
Board Approved 6/29/2023



## 15. f. Action Item: Approval of Compensation Study 🥔

## **Recommended Action**

It is recommended the Board of Trustees approve the proposed salary reallocations based on EMS's external and internal salary equity review as listed in the attached Exhibit.

Motion\_\_\_\_

Second\_\_\_\_\_

Board Action\_\_\_\_\_

## **Supporting Documents**



Comp Study Memo

Exhibit A for Comp Study

# La Habra City School District

To:	Board of Trustees
From:	Sheryl Tecker, Associate Superintendent of Human Resources Danelle Bautista, Director of Classified Personnel
Date:	January 11, 2024
CC:	Superintendent
Re:	Compensation Study Salary Reallocations/Appeals

#### **Background:**

On December 15<sup>th</sup>, 2021, the LHCSD Board of Education approved a professional services agreement with Educational Management Solutions (EMS) to conduct a comprehensive Classification and Compensation Study of all classified positions districtwide. The overall purpose of this Classification and Compensation Study was to develop a plan that can serve as a foundation for future decisions regarding job functions as well as wage and salary administration of classified positions at the La Habra City School District. This Study is being conducted as part of the Personnel Commission's periodic review of job classifications and agreed upon between the District and the CSEA to maintain an equitable and competitive compensation structure for its classified employees over time.

Specifically, the purpose of the Study was to analyze seventy-five (75) current job classifications and develop a plan that would serve as a foundation for future decisions regarding sustainable compensation practices.

## SUMMARY OF RECOMMENDATIONS

- Update the titles of all job descriptions to provide a more appropriate description of job scope and to ensure a more uniform job title structure.
- Adopt seventy-five (75) updated job descriptions created based on employee and supervisor input and formatted in a legally compliant manner.
- Adopt updated wage placement wage structures based on internal equity and market data provided throughout the study.

On or around August 2023, employees submitted Appeal Request Forms requesting additional review of some essential job functions and salary. EMS reviewed all appeal forms, edited essential functions, knowledge, skills, abilities, as well as minimal experience and education. On September 28, 2023, EMS met with the Classification/Compensation Committee to review the recommendations and made minor edits. EMS also re-collected benchmark market data comparisons in 2023 and determined that the range for the following classifications should increase as per the attachment.

#### **Rationale:**

Personnel Commission Rule VII, Article IV, B - states that a salary study shall be made whenever a new class is created, when directed by the Commission. While the Personnel Commission may conduct a salary study, the findings of the study only serve as a recommendation to the Board who may approve, amend, or reject the recommendations. The only requirement being that the Board may not alter the relationships among classes as established by the classification plan.

#### **Recommended Action:**

The Personnel Commission took action on December 19, 2023, to approve recommendations for the proposed salary reallocations/appeals to be submitted to the Board for approval.

The Board is requested to approve the proposed salary reallocations based on EMS's external and internal salary equity review as listed in the attached Exhibit.

#### **Financial Implications, if any:**

Approximately \$14,486.

# **Classification & Compensation Study**

# La Habra City School District EXHIBIT A

#### SALARY RECOMMENDATIONS/APPEALS

Based on EMS's external and internal salary equity review, the following information is provided on the proposed salary reallocations/appeals.

JobTitle	Schedule/ Range	Recommended Adjustments/ Schedule
Accounting Technician II	CSEA - 29	CSEA - 30
School Office Manager	CSEA - 29	CSEA - 30
Personnel Technician I	CONF - 51	CONF - 52
Personnel Technician II	CONF - 52	CONF - 54
Systems Analyst I	CSEA - 35	CSEA - 37
Systems Analyst II	CSEA - 38	CSEA - 40
Language Assessment Assistant	CSEA - 23	CSEA - 25
Speech and Language Assistant (SLPA)	CSEA - 29	CSEA - 31
Transportation Dispatcher	CSEA - 29	CSEA - 32

#### LEGAL REFERENCE:

California Code Section 45268 Personnel Commission Rule VII, Article IV, Section B



Regular Meeting 01/11/2024 - 06:00 PM

# 16. Board/Superintendent Comments



Regular Meeting 01/11/2024 - 06:00 PM

# 17. Adjournment

# **Recommended Action**

Motion\_\_\_\_\_

Second\_\_\_\_\_

Board Action\_\_\_\_\_



# **18. NEXT BOARD MEETING**

## **Recommended Action**

The next regular meeting of the Board of Education is scheduled for February 8, 2024 at 6:00 p.m., at the District Education Board Room, 500 N. Walnut Street, La Habra, California.